

# Glossary

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**2 CFR PART 200:** Code of Federal Regulations, which replaces the Federal Office of Management and Budget's Circular No. A-87, establishing uniform administrative requirements, cost principles, and audit requirements for federal awards to non-federal entities for the allocation of central administrative and overhead expenses to county departments under the Countywide Cost Allocation Plan.

**ACCRUAL BASIS OF ACCOUNTING:** A method of accounting that recognizes the financial effect of transactions, events, and inter-fund activities when they occur, regardless of the timing of related cash flows.

**ADJUSTED BUDGET:** The adopted budget as amended through formal action of the Board of Supervisors.

**A-87:** See 2 CFR Part 200

**ALLOCATED POSITIONS:** All positions included in the county's salary resolution. Appropriations may not always be made to fund all allocated positions.

**APPROPRIATION:** An authorization granted by the Board of Supervisors to make expenditures and to incur obligations for specific purposes. An appropriation expires at year-end.

**ASSESSED VALUATION:** A valuation set upon real estate or other property by the Assessor's Office as a basis for levying taxes.

**AUDIT:** An independent, formal examination of accounts and records to ascertain the extent of transparency for all financial and financial records.

**AVAILABLE FUND BALANCE:** That portion of the fund balance, which is free, unencumbered and available for financing expenditures and other funding requirements.

**BALANCED BUDGET:** A proposed or adopted financial plan in which the carry-forward balance plus current-year revenues equal or exceed the planned expenditures.

**BOND:** A security issued by a public body, usually carrying a fixed rate of interest and a set date, called the bond's maturity, for redemption of the principal.

**BUDGET:** The planning and controlling document for financial operation with estimates of proposed expenditures and revenues for the fiscal year.

**BUDGET ADOPTION:** A formal process by which the budget is approved by the Board of Supervisors.

**BUDGET UNIT:** That classification of the budget expenditure requirements into appropriate, identified, or organizational units deemed necessary or desirable for control and information related to a particular financial operation or program.

**BUSINESS LICENSE TAX:** Most counties in California levy a business license tax. Tax rates are determined by each county, which collects the taxes. Business license tax is general purpose revenue and is deposited into a county's general fund.

**CAPITAL EXPENDITURE:** Expenditures creating future benefits. A capital expenditure is incurred when the county adds value to an existing fixed asset with a useful life that extends beyond the taxable year and can be used to acquire or upgrade physical assets such as equipment, property, or industrial buildings.

**CAPITAL OUTLAY:** Expenditures which result in the acquisition of or addition to fixed assets. Significant capital projects are budgeted in a capital projects budget.

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**CAPITAL PROJECT:** A program itemizing the county's acquisitions, additions and improvements to fixed assets, including buildings, building improvements and land purchases.

**CASH:** An asset account reflecting currency, coin, checks, postal and express money orders and bankers' drafts.

**CASH FLOW:** The net cash available for expenditures at any given point.

**CERTIFICATES OF PARTICIPATION:** Certificates issued for the purpose of financing the acquisition or construction of capital assets (infrastructure and public facilities.) COPs represent interests in the rental payments made under a tax-exempt lease.

**COMMUNITY SERVICES DISTRICT:** A governmental agency in the unincorporated area of the county that provides services and sets policies, ordinances, and regulations for the benefit of its residents. A Community Services District may be an independent district, which means it has its own independently-elected Board of Directors; or it may be a dependent district, where the County Board of Supervisors serves as the Board of Directors.

**CONTINGENCY:** An amount appropriated for unforeseen expenditure requirements.

**CONTINGENCY RESERVE:** A budgetary provision, not to exceed 15 percent of an appropriation, set aside to meet unforeseen expenditure requirements.

**CONTRACTED SERVICES:** Expense of services rendered under contract by personnel who are not on the payroll of the jurisdiction, including all related expenses covered by the contract.

**COST APPLIED:** Transactions that represent the recording of direct expenses from the department incurring the expense to the department receiving the benefit associated with the expense.

**COUNTYWIDE COST ALLOCATION PLAN:** The documentation, approved by the State Controller's Office, identifying the process whereby county central service costs are assigned to the benefiting departments or activities on a reasonable and consistent basis, pursuant to the Code of Federal Regulations 2 CFR Part 200.

**CURRENT REVENUE:** Revenues of a governmental unit, which are available to meet expenditures of the current fiscal year.

**DEBT SERVICE:** The payment of matured interest and principal on debt, or the accumulation of money for meeting such payments during any given accounting period.

**DELINQUENT TAXES:** Taxes remaining unpaid on and after the date on which a penalty for nonpayment is attached.

**DEPARTMENT:** A designation used by county management to organize and manage programs of a similar nature. For example, engineering, airport operations, road maintenance, public facilities construction, and related services are organized within the Department of Public Works.

**DISCRETIONARY REVENUE:** Unencumbered and undesignated revenues which have not been reserved for any special purpose nor set aside for any specific program; not restricted by legal or contractual requirements.

**DIVISION:** A sub-unit of a county department, typically organized for the purpose of providing a specific set of services or functions.

**EARMARKED FUNDS:** Revenues designated by statute or Constitution for a specific purpose.

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**EMPLOYEE BENEFITS:** Amounts paid on behalf of employees; these amounts are not included in the gross salary. They are fringe benefit payments, and, while not paid directly to employees, they are nevertheless a part of the cost of salaries and benefits. Examples are group health or life insurance payments, contributions to employee retirement, Social Security taxes, workers' compensation payments, and unemployment insurance payments.

**ENCUMBRANCE:** An obligation in the form of a purchase order, contract, or other commitment that is chargeable to an appropriation. Available appropriations and fund balance are reduced by the amount of outstanding encumbrances.

**ENTERPRISE FUND:** A fund established to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the government body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

**ESTIMATED ACTUAL:** An estimate that is developed prior to the close of the fiscal year, usually during the mid-year budget review, that includes the actual revenues and expenditures that are expected to be realized in a budget for the entire fiscal year.

**EXPENDITURE:** The payment or recording of the liability for the cost of goods delivered or services rendered during the fiscal year.

**EXPENDITURE TRANSFERS:** Reimbursement of funds to a provider budget unit for services/supplies received by another budget unit; transactions of this nature are limited to budgets within the same fund. Also known as "cost reimbursements."

**FEES, CHARGES AND ASSESSMENTS:** As distinguished from a tax, a fee is a charge imposed on an individual for a services provided to that person. A fee may not exceed the estimated reasonable cost of providing the particular service or facility for which the fee is charged, plus overhead. Assessments are charges levied to pay for public improvements or services within a predetermined district or area, according to the benefit the parcel receives from the Improvement or services. The rules and procedures for assessments are provided by the California Constitution, Article XI, Section 7 (Prop. 218).

**FIDUCIARY FUND:** Fiduciary funds are used to account for assets held in a trustee or agency capacity for others and which, therefore, cannot be used to support the county's own programs.

**FINAL BUDGET:** The budget document formally approved by the Board of Supervisors after the required public hearings and deliberations on the proposed budget, together with the subsequent additions, cancellations, or transfers. By statute, the Board of Supervisors must approve a final budget by October 2nd of each year.

**FISCAL YEAR:** A twelve-month period designated as the operating year for accounting and budgeting purposes in an organization. In California, the fiscal year is July 1 through June 30.

**FIXED ASSET:** A tangible item of a long-term character such as land, buildings, furniture, and other equipment with a unit cost in excess of \$5,000.

**FROZEN POSITION:** A method of defunding a full-time equivalent (see definition below) position that a department or division is unable to fill for an indefinite period due to operational needs or budgetary constraints.

**FULL-TIME EQUIVALENT:** A method of quantifying and allocating staffing levels, based on a full-time (FTE) work schedule. One worker may perform functions for several programs, and that person's salary and benefits would be divided among those programs for funding according to how much of the person's time is spent for each program. For example, a person who devoted three days of work per week to one program would be assessed against that program as 0.6 (24 hours divided by 40) FTE.

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**FUND:** An accounting entity in which expenditures and available financing balance with each other, comparable to an individual bank account. Funds are established to account for specific activities and are subject to special limitations.

**FUND BALANCE:** The difference between fund assets and fund liabilities of a governmental fund. A portion of this balance may be available to finance the next year's budget.

**GENERAL FUND:** The main operating fund used to account for county-wide financial resources and liabilities, except those that require separate fund accounting. Major sources of county general fund revenue include sales and use tax, property tax, the vehicle license fee subvention from the state, and local taxes, including business license tax, hotel tax, and franchise fees.

**GENERAL PURPOSE REVENUE:** Property taxes and non-program revenues that are not restricted for a specific purpose. (The term General Purpose Revenue has the same meaning as discretionary revenue.)

**GENERAL RESERVE:** An account for funds that are reserved for use only in the event of severe financial hardship, natural catastrophes, or other extreme emergency situations.

**GOVERNMENTAL FUND:** The governmental fund category includes the General Fund, special revenue funds, capital projects funds, debt service funds and permanent funds. Governmental Funds are typically used to account for tax-supported activities.

**GRANT:** A monetary contribution by a government or an organization to financially support a particular function or purpose.

**INTERGOVERNMENTAL REVENUE:** Counties also receive a substantial amount of revenue from other government agencies, principally the state and federal governments. These revenues include general or categorical support monies called "subventions," as well as grants for specific projects, and reimbursements for the cost of some state mandates.

**INTERNAL SERVICE FUND (ISF):** A budget unit created to perform specified services for other county departments on a cost for service basis. The services performed are charged to the using department. Example: Information Services.

**LIABILITY:** An obligation to pay for or provide services to another entity as a result of a past transaction.

**MANDATED PROGRAMS:** Mandated programs are those programs and services that the county is required to provide by specific state and/or federal law. The state or federal government may or not provide funding for the mandated program or service.

**MATCH:** The term "match" refers to the percentage of local discretionary county monies in the General Fund that by law must be used to match a certain amount of state and/or federal funds. For example, for the majority of welfare aid payments the county must match every 95 state dollars they receive, with five dollars from the county's General Fund.

**MODIFIED ACCRUAL:** Basis of accounting according to which revenues are recognized in the accounting period in which they become available and measurable, and expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt and certain similar accrued obligations, which should be recognized when due.

**OPERATING TRANSFERS IN:** Payment received for services and/or supplies expended for another institution, agency or person. Transfers of revenues and appropriations between funds.

**OPERATING TRANSFERS OUT:** Expenditures for services and/or supplies which correspond to Operating Transfers In.

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**OTHER CHARGES:** A category of appropriations usually used for centrally-provided services, such as information technology services and the 2 CFR Part 200 cost allocation plan charges.

**OVERHEAD:** Those costs necessary in providing goods/service that are not directly traceable to the goods/service, such as rent, utilities, management and supervision.

**PERFORMANCE MEASURE:** A quantitative means of assessing the efficiency and effectiveness of services performed by departments and divisions.

**PROGRAM REVENUE:** Revenue that is derived from and dedicated to specific program operations.

**PROPERTY TAX:** The property tax is a tax imposed on real property and tangible personal property. Property tax is levied as a percentage of the assessed valuation of a real estate parcel. California Constitution Article XIII A (Prop. 13) limits the property tax to a maximum 1 percent of assessed value, not including voter approved rates to fund debt. The assessed value of property is capped at the 1975-76 base year rate plus inflation – or 2 percent per year.

**PROPOSED BUDGET:** The working document for the fiscal year under discussion. Approval of this document does not allow expenditures for new programs or fixed assets unless there is specific approval of an item by the Board of Supervisors. The proposed budget, which the Board of Supervisors approves on or before July 20th, serves as the basis for public hearings prior to the adopted budget.

**PROPOSITION 13:** A tax limitation initiative approved by the voters in 1978. Proposition 13 provided for: (1) a 1 percent tax limit exclusive of tax rates to repay existing voter-approved bonded indebtedness, (2) assessment restrictions establishing 1975 level values for all property, with allowable increase of 2 percent annually and reappraisal to current value upon change in ownership and new construction, (3) a two-thirds vote requirement to increase state taxes, and (4) a two-thirds vote of the electorate for local agencies to impose “special taxes.”

**REIMBURSEMENT:** Payment received for services/supplies expended for another institution, agency, or person.

**RESERVE:** An amount set aside from the county’s operating funds to meet emergency expenditure requirements, capital funding, or insurance and liability requirements.

**RESTRICTED REVENUE:** Funds restricted by legal or contractual requirements for specific uses.

**REVENUE:** Money received to finance ongoing county services. Examples: Property taxes, sales taxes, fees, and state and federal grants.

**SALARIES AND EMPLOYEE BENEFITS:** An object of expenditure that establishes all expenditures for employee-related costs.

**SALARY SAVINGS:** The dollar amount of salaries that can be expected to be saved due to vacancies and turnover of employees.

**SALES TAX:** The sales tax that an individual pays on a purchase is collected by the state Board of Equalization and includes, a state sales tax, the locally levied, “Bradley Burns” sales tax and several other components. The sales tax is imposed on the total retail price of any tangible personal property. Sales tax revenue is general purpose revenue and is deposited into a county’s general fund.

**SECURED ROLL:** Assessed value of real property, such as land, buildings, secured personal property, or anything permanently attached to land as determined by County Assessor.

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**SPECIAL DISTRICT:** A unit of local government generally organized to perform a function(s) for a specific geographic area, such as street lighting, water supply, or fire protection. Special districts may be dependent upon the county for administration, or may operate independently.

**SPECIAL REVENUE FUND:** An account established by a government to collect money that must be used for a specific project. Special revenue funds provide an extra level of accountability and transparency to taxpayers that their tax dollars will go toward an intended purpose.

**SPENDING LIMITS:** Refers to the Gann Initiative (Proposition 4 on the November, 1979, ballot), which imposed limits on the allowable annual appropriations of the State, schools, and most local agencies; limit is generally prior year appropriations factored by the consumer price index (CPI) and population changes. Also known as “Gann limits.”

**SUPPLEMENTAL TAX ROLL:** The Supplemental Property Tax Roll is a result of legislation enacted in 1983 and requires an assessment of property when a change to the status of the property occurs, rather than once a year, as was previously the case.

**TAXES:** A tax is a charge for public services and facilities that provide general benefits. There need not be a direct relation between an individual taxpayer’s relative benefit and the tax paid. Counties may impose any tax not otherwise prohibited by state law (Govt. Code section 37100.5). However, the state has reserved a number of taxes for its own purposes, including taxes on cigarettes, alcohol and personal income. The California Constitution distinguishes between a general tax and a special tax. General tax revenues may be used for any purpose. A majority of voters must approve a new general tax or increase. Special tax revenues must be used for a specific purpose, and two-thirds of voters must approve a new special tax or its increase.

**TAX LEVY:** Amount of tax dollars raised by the imposition of the tax rate on the assessed valuation of property.

**TEETER PLAN:** A plan whereby 100% of the “secured” property taxes levied are apportioned to eligible agencies instead of the historical practice of apportioning only 100% of taxes that have been collected. This allows the County to finance all delinquent property taxes.

**TRANSIENT OCCUPANCY TAX:** A county tax based on the privilege of occupancy at any lodging. Each transient is subject to and shall pay a tax in the amount of a percentage of the rent charged by the operator and shall make payment to the operator of the lodging at the time the rent is paid. Lodging includes but is not limited to any hotel/ motel, inn, tourist housing, rooming house, apartment house, dormitory, public or private club, or mobile home.

**TRUST FUND:** A fund used to account for assets held by a government as an agent for individuals, private organizations, other governments, and/or other funds; e.g., taxes collected and held for a special district.

**UNFUNDED MANDATE:** A requirement from the state or federal government that the county perform a task or provide a service, provide it in a certain way, or perform a task to meet a certain standard, without compensation from the higher level of government.

**UNINCORPORATED AREA:** The areas of the county outside city boundaries.

**UNSECURED ROLL:** A tax on properties such as office furniture, equipment, and boats, which are not secured by real property owned by the assessee.

**VEHICLE LICENSE FEE (VLF):** An annual fee on the ownership of a licensed vehicle in California, in place of taxing vehicles as personal property. The VLF is paid to the California Department of Motor Vehicles at the time of annual vehicle registration. The fee is charged in addition to other fees, such as the vehicle registration fee, air quality fees, and commercial vehicle weight fees.

# Measure Z

Agency and Project	Agency Requested	Proposed	Board Adopted
<b>Human Resources</b>			
Grant consulting and writing.	275,000	0	0
<b>Public Works</b>			
Public Works is requesting a two-year commitment of Measure Z funds for chip sealing on Mattole Road. The first year would fund road preparation, including culvert replacements. This work costs approximately \$180,000 per mile. The second year would fund the chip seal. This work costs approximately \$70,000 per mile. The project is scalable; however, it would only be scalable in terms of miles of road to be chip sealed. Public Works is requesting a total of \$500,000 over the course of two years, \$360,000 for FY 2025-26 and \$140,000 for FY 2026-27. This will chip seal approximately 2 miles of road.	500,000	500,000	0
Public Works Road Maintenance is requesting one time funding to replace three pieces of heavy equipment that fell out of compliance with CARB (California Air Resources Board) due the recent changes in regulations related to engines. Each of the three pieces of heavy equipment requested, has a specific use in the vital maintenance of the county roads. The heavy equipment listed is no longer CARB (California Air Resources Board) compliant and has been shut down. The equipment to be replaced is one Water Truck for \$310,000, one Transfer Dump Truck for \$335,000 and one Crane Truck for \$455,000, totaling \$1,100,000. If this Measure Z request is granted, this will bring the listed equipment up to current standards and will yield an estimated 10 years of service to perform Road Maintenance activities.	1,100,000	1,100,000	0
Public Works is requesting one time funding of Measure Z funds for a total of \$165,000 for the dig out, grinding and repaving of sections of Old Arcata Road. This funding is for substructure repairs, and resurfacing work. This will help prevent this section of county road from further failure and will provide a driving surface in those sections for an estimated 10 years.	165,000	0	0
Public Works Road Maintenance is seeking \$125,000 of Measure Z funding to hire contractors to dig out and repave sections of roadway on Elk River Road. This funding is for substructure repairs, and resurfacing work. This will help prevent this section of county road from further failure and will provide a traversable driving surface in those sections for an estimated 10 years. The grind and repave will be performed by a contractor awarded through a competitive bid process as outlined in the Humboldt County Purchasing Policy. If Measure Z funds are awarded, during the spring of FY 2025, the contractor working with Measure Z funds, will prepare and pave this section.	125,000	0	0
Public Works Road Maintenance is requesting one time funding of \$25,000 to reshape and repave a critical turn on Westhaven Drive. This is a dangerous turn in the road for traffic and emergency vehicles. This funding is for resurfacing and repair work. This will repair this turn in the county road from further failure and will provide a safe driving surface in this turn for an estimated 20 years. The repair and paving will be performed by county Road Maintenance staff. If Measure Z funds are awarded, during the spring of FY 2025, county staff working with Measure Z funds, will repair and pave this section.	25,000	0	0

# Measure Z

Agency and Project	Agency Requested	Proposed	Board Adopted
<p>Public Works Road Maintenance is requesting a onetime funding of \$45,000 to repave sections of roadway on Cathey Road. This funding is for resurfacing work. This will help prevent this section of county road from Further failure and will provide a driving surface in those sections for an estimated 10 years. The repave will be performed by county staff If Measure Z funds are awarded. During the spring of FY 2025, the county working with Measure Z funds, will prepare and pave this section.</p>	45,000	0	0
<b>Sheriff</b>			
<p>The Genasys Evacuation Management Platform and Community Evacuation Interface is a cloud-based software that provides a comprehensive set of evacuation tools that make it easy for fire, law, and emergency management to build and maintain evacuation plans and train using accurate evacuation simulations and scenarios. During a live emergency incident, the Evacuation Management Platform enables responsible agencies to react swiftly, make informed evacuation decisions, and communicate evacuation status updates in real-time to other agencies and the public.</p>	188,324	188,324	0
<p>This software reduces emergency management’s reflex time in issuing evacuation notifications to the public and improves operational efficiency during emergency events by allowing for the creation of "evacuation pre-plans." The platform also allows fire, law enforcement, and emergency management personnel to collaborate in real-time to run evacuation scenarios and determine evacuation zones to be put under an evacuation order or warning status during a local emergency event. The Community Evacuation Interface offers an accessible, real-time map to Humboldt County residents to obtain information about pre-incident preparedness, as well as crisis communications and life-safety information during local and regional emergencies.</p>			
<p>Additionally, the Genasys Protect TRAFFIC AI software assists emergency management and public safety personnel in identifying critical evacuation zones and identifying the safest evacuation routes based on estimated limes to safety through real-time traffic modeling in a GIS platform.</p>			

# Measure Z

Agency and Project	Agency Requested	Proposed	Board Adopted
<p>Major Crime scenes, to include homicide scenes and Officer involved incidents, are arguably the most evidentiary valuable thing in a critical investigation. Crime scenes are processed and documented as thoroughly as possible. Time is also of the essence in these types of investigations. That said, we have an older version of the Leica Scanner. This equipment is used to create a real life picture of the scene as it appears the day we process it. With the new version of the machine and the technological advances that have been made since the original machine was created nearly a decade ago, there are many more features and capabilities. The new Leica 3D scanner will create a 3D image of any scene we process. It can also provide a "Fly through" feature that allows the prosecutor and a jury to place themselves at the crime scene and view it from any position, height, or angle. It allows the viewer to see the scene as it was when the incident happened. It takes measurements from points of interest, like evidence, or entrances and exits, or even where a decedent was located.</p> <p>As a juror you may wonder if a person could see what they claimed they saw from where they said they were. With this equipment you can place yourself at the point they claim to have been and determine the accuracy of those statements. It literally puts the viewer in the scene as it was when we processed it. And on top of that, the time it takes to perform the scan is reduced by up to 60%. This is a major factor because time is always ticking in these types of cases. The current machine takes about 30 mins. to perform one scan. Multiple scans are typically needed in order to fully capture the data from the scene. If 6 scans are required for a given building, then that would equate to 3 hours of scan time. This is time that investigators cannot be in the scene working. The new machine performs a scan in about 6 mins. So those same 6 scans would be reduced to only 30 minutes total instead of three hours, and the way the new technology allows the machine to capture data allows the investigators to continue to work in the scene while the scan takes place. This directly relates to the public's safety and security in that it helps investigators to build a more detailed case for arrest and for the District Attorney to achieve successful prosecution of dangerous persons, and it allows us to build that case faster. The timely arrest and successful prosecution is something I believe is a win-win for the communities we serve.</p>	108,490	0	0

<b>Measure Z</b>			
Fire Chiefs Association: Apparatus, equipment, dispatch fees, training, planning	2,400,000	2,100,000	0
Fortuna Police: School Resource Officer	197,901	197,901	0
City of Arcata: Juvenile Diversion Counselor	118,591	45,665	0
City of Rio Dell: Part-time clerical position	80,244	0	0
Redwood Parks Conservancy: Year-round lifeguard	57,446	0	0
Kimaw Medical Center: Ambulance service	122,620	0	0
City of Blue Lake: Contracted service with the Sheriff's Office	30,000	0	0
Willow Creek & Blue Lake Fire for out of district response.	216,000	0	0
City of Trinidad: Funding for contracted service with the Sheriff's Office (Withdrawn)	95,702	0	0
Free to Fly Foundation: Support for single mothers	25,000	0	0

# Measure Z

Agency and Project	Agency Requested	Proposed	Board Adopted
Healy Senior Resource Center of Southern Humboldt: Meals on Wheels in Southern Humboldt	24,958	0	0
Humboldt Senior Resource Center: Emergency shelf-stable food for seniors	36,300	0	0
Jacoby Creek Safety Committee: Speed table on Jacoby Creek Road (Withdrawn)	4,000	0	0
Sky High Training: Boxing ring and enrollment fees	25,000	0	0