

Assessor (1100 113)

1100 - General Fund
FY 2017-18 Adopted Budget

	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Request	2017-18 Adopted	Increase (Decrease)
Revenues						
Charges for Current Services	520,454	494,865	545,939	532,150	532,150	(13,789)
Other Revenues	69,079	48,043	65,940	56,000	56,000	(9,940)
Total Revenues	589,533	542,908	611,879	588,150	588,150	(23,729)
Expenditures						
Salaries & Employee Benefits	1,885,894	2,049,842	2,153,710	2,321,419	2,321,419	167,709
Services and Supplies	143,559	142,913	171,823	155,790	155,790	(16,033)
Other Charges	163,632	183,890	188,032	174,649	174,649	(13,383)
Fixed Assets	18,000	0	7,500	0	0	(7,500)
Intrafund Transfers	(900)	(1,179)	0	0	0	0
Total Expenditures	2,210,185	2,375,466	2,521,065	2,651,858	2,651,858	130,793
Net Revenues (Expenditures)	(1,620,652)	(1,832,558)	(1,909,186)	(2,063,708)	(2,063,708)	(154,522)
Additional Funding Support						
1100 General Fund	1,620,652	1,832,558	1,909,186	2,063,708	2,063,708	154,522
Total Additional Funding Support	1,620,652	1,832,558	1,909,186	2,063,708	2,063,708	154,522
Staffing Positions						
Allocated Positions	33.00	32.00	31.00	31.00	31.00	0.00

Purpose

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

The duties of the Assessor's office include:

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

Mission

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.

Proposed Budget

The proposed budget for the Assessor's office for FY 2017-18 is \$2,651,858, an increase of \$152,366 or 6 percent from the previous year. The General Fund contribution is \$2,063,708, which represents an increase of \$107,366 or 5 percent from the prior year. The General Fund contribution increase is due to the revenue distribution methodology for General Fund departments, which allocated a 6 percent

Assessor (1100 113)

increase based on FY 2016-17 General Fund allocations.

Proposed Personnel Allocation

The Assessor’s office continues to review the office’s structure, work flow and assigned duties for the purpose of reorganization. The Assessor’s office proposed personnel allocation for FY 2017-18 is 31.0 FTE with 4.0 FTE positions frozen. There is no net change in the position allocations over the prior year.

Additions:

- 1.0 FTE Principal Auditor-Appraiser
- 1.0 FTE Appraisal Tech

Deletions:

- 1.0 FTE Auditor-Appraiser
- 1.0 FTE Assessment Tech I/II

Changes made in FY 2016-17 include the allocation of 2.0 FTE Principal Appraiser positions that were previously frozen. These positions will be returned to frozen status in FY 2017-18 as filling those positions was unsuccessful.

Board Adopted

The Board adopted this budget as recommended.

Program Discussion

All school districts, special districts and the seven incorporated cities receive funds from county property tax revenue. In recent years, many special districts have based flat charges and benefit assessments on information included in the assessment roll.

The county General Fund pays for the administration of the property tax system. Since the passage of Senate Bill 2557 in 1990, special districts and cities have reimbursed the county for their proportionate share of this cost. This amount is called the Property Tax Administration Fee (PTAF). Public schools are exempt by state law from paying their proportionate share even though schools receive over 62.5 percent of the property tax revenue generated in Humboldt County. The county receives 5 percent of supplemental roll billings for costs of administering the supplemental program.

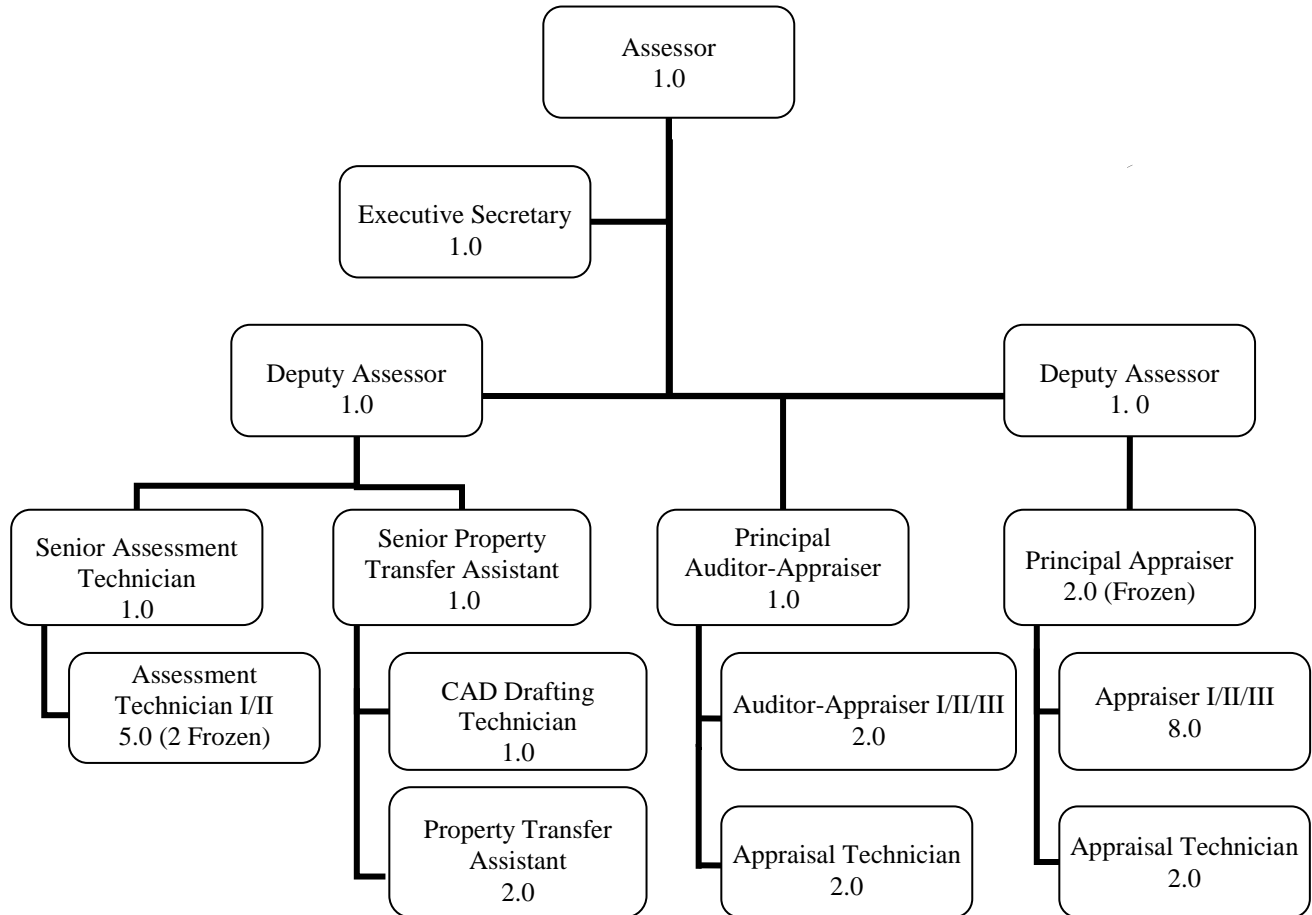
The Assessor’s office sells assessment roll information, property characteristics, and copies of documents and maps. These revenues, along with the Assessor’s office share of the PTAF, are netted against total expenditures to arrive at the net county cost of the Assessor’s budget.

According to the California State Auditor’s study of the property tax loan/grant program for every dollar invested in additional field staff work an additional \$11 in tax revenue is generated. Based upon this information, the staffing level of the Assessor’s office directly impacts additional property tax revenue. With the county receiving 16.1 percent of total property tax revenue, the return on \$1 investment would be \$1.77. The county retains a portion of additional revenue and the PTAF revenues increase.

This budget unit supports the Board’s Strategic Framework, Priorities for New Initiatives by managing resources to ensure sustainability of services.

Assessor (1100 113)

Organizational Chart:



**1100 - General Fund
FY 2017-18 Adopted Budget**

	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Request	2017-18 Adopted	Increase (Decrease)
Revenues						
Fines, Forfeits and Penalties	3,865	3,849	4,120	4,000	4,000	(120)
Charges for Current Services	94,658	86,924	85,835	175,400	175,400	89,565
Other Revenues	1,549	10,552	3,940	5,100	5,100	1,160
Total Revenues	100,072	101,325	93,895	184,500	184,500	90,605
Expenditures						
Salaries & Employee Benefits	1,084,511	1,103,512	1,218,723	1,328,374	1,328,374	109,651
Services and Supplies	114,934	79,865	85,476	93,959	93,959	8,483
Other Charges	61,859	72,507	73,850	70,187	70,187	(3,663)
Total Expenditures	1,261,304	1,255,884	1,378,049	1,492,520	1,492,520	114,471
Net Revenues (Expenditures)	(1,161,232)	(1,154,559)	(1,284,154)	(1,308,020)	(1,308,020)	(23,866)
Additional Funding Support						
1100 General Fund	1,161,232	1,154,559	1,284,154	1,308,020	1,308,020	23,866
Total Additional Funding Support	1,161,232	1,154,559	1,284,154	1,308,020	1,308,020	23,866
Staffing Positions						
Allocated Positions	14.10	14.10	14.10	14.10	14.10	0.00

Purpose

The Auditor-Controller, pursuant to California Government Code Sections 24000 and 26880, is the chief financial officer for the county. In addition, Government Code Section 26881 provides that the County 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. This budget grouping includes Auditor-Controller (111) and Auditor-Controller Measure Z (300).

Mission

To provide the county with credible financial records that promote public trust by the most efficient and expedient means possible, and promote the safeguarding of county assets.

Proposed Budget

The Auditor-Controller’s proposed budget for FY 2017-18 is \$1,492,520, an increase of \$65,873 or 4 percent from the previous year. The Auditor’s office expects to see no significant changes in revenues for FY 2017-18.

Proposed Personnel Allocation

The Auditor-Controller’s proposed personnel allocation for FY 2017-18 is 14.1 FTE with a 0.6 FTE frozen.

A recent salary study by Human Resources recommends reclassification for several positions in the Payroll Division of the Auditor-Controller’s office. The reclassifications were approved by the Board on April 18, 2017, and the FY 2017-18 departmental budget accounts for the salary and wage increases for those reclassifications.

In addition, the Auditor-Controller is working with the Department of Health and Human Services (DHHS) to place DHHS Accounts

Auditor-Controller

Payable staff in the Auditor-Controller's office to increase the office's capacity to pay claims.

Board Adopted

The Board adopted this budget as recommended.

Program Discussion

Services provided by the Auditor-Controller's office include, but are not limited to:

- Auditing and processing claims for payment; recording revenue received
- Processing payroll and related reports and records; accounting for property tax monies and updating and making changes to the property tax rolls
- Maintaining the county's official accounting records and financial system
- Complying with state and federal reporting requirements and generally accepted accounting principles
- Working with the county's external auditors to complete required annual audits and to receive several audit reports in a timely manner.

This budget unit supports the Board's Strategic Framework, Core Roles, by enforcing laws and regulations.

1100 111 Auditor-Controller

The Auditor-Controller's proposed budget for FY 2017-18 is \$1,443,191, an increase of \$65,484 or 5 percent from the previous year.

The increase is due to the revenue distribution methodology for General Fund departments, which allocated a 6 percent increase based on FY 2016-17 General Fund allocations. The General Fund contribution is \$1,258,691. The Auditor's office expects to see no significant changes in revenues for FY 2017-18.

The Auditor-Controller's office proposed personnel allocation for FY 2017-18 is 13.6 FTE with a 0.6 FTE frozen. There is no net change over the previous year.

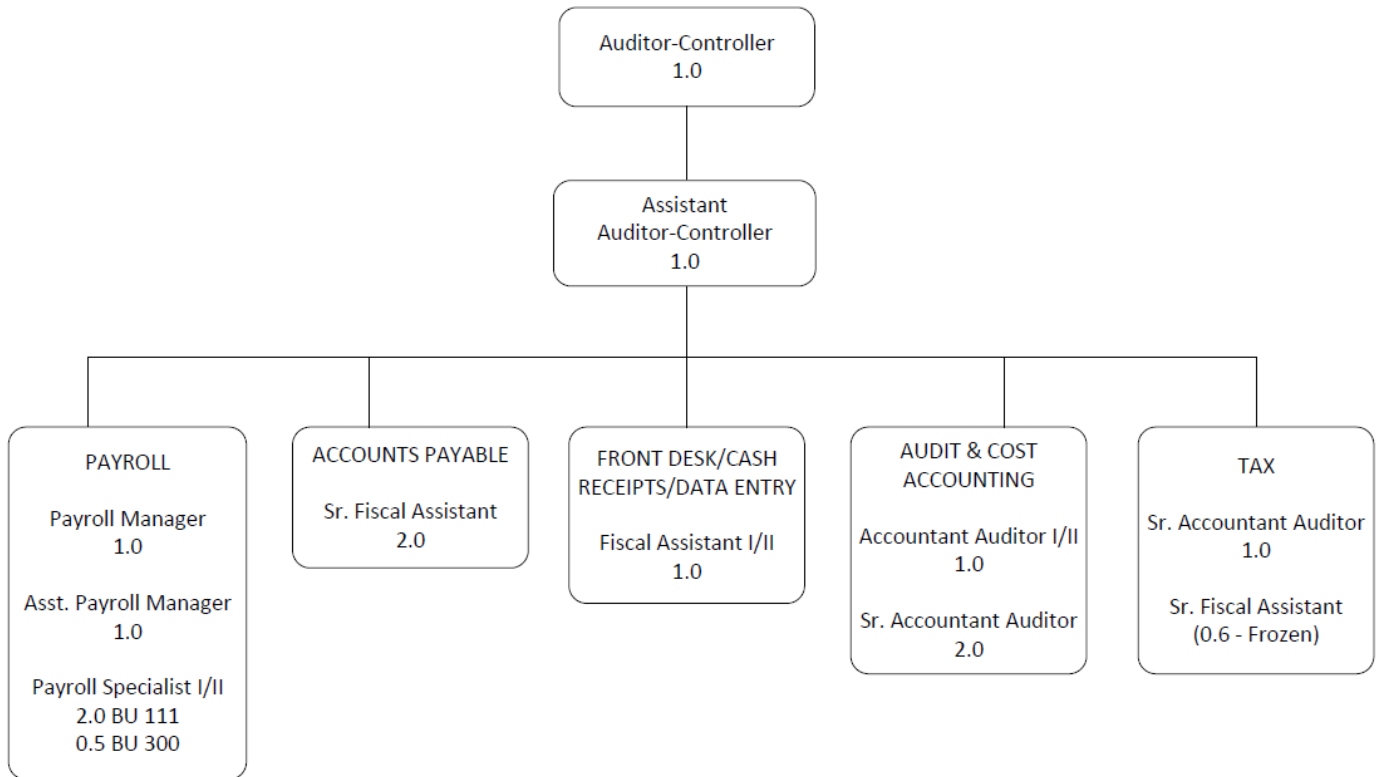
1100 300 Auditor-Controller Measure Z

The Auditor-Controller Measure Z budget unit manages the Measure Z allocations that were approved by the Board of Supervisors. This budget unit provides one concise location for funding allocated to the Auditor-Controller to ensure a high level of transparency. Measure Z is the local half-cent sales tax passed by voters in November 2014.

The Auditor-Controller's Measure Z proposed budget for FY 2017-18 is \$49,329, an increase of \$389 or less than 1 percent from the previous year.

The Auditor-Controller's Measure Z proposed personnel allocation for FY 2017-18 is 0.5 FTE. There are no changes from the prior year.

Organizational Chart:



**1100 - General Fund
FY 2017-18 Adopted Budget**

	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Request	2017-18 Adopted	Increase (Decrease)
Revenues						
Charges for Current Services	113	81	135	0	0	(135)
Other Revenues	79	0	100	100	100	0
Total Revenues	192	81	235	100	100	(135)
Expenditures						
Salaries & Employee Benefits	871,121	914,884	977,181	1,026,414	1,004,644	27,463
Services and Supplies	262,424	255,842	257,026	325,774	355,274	98,248
Other Charges	37,020	39,368	40,789	39,458	39,458	(1,331)
Total Expenditures	1,170,565	1,210,094	1,274,996	1,391,646	1,399,376	124,380
Net Revenues (Expenditures)	(1,170,373)	(1,210,013)	(1,274,761)	(1,391,546)	(1,399,276)	(124,515)
Additional Funding Support						
1100 General Fund	1,170,373	1,210,013	1,274,761	1,391,546	1,399,276	124,515
Total Additional Funding Support	1,170,373	1,210,013	1,274,761	1,391,546	1,399,276	124,515
Staffing Positions						
Allocated Positions	8.00	8.00	8.00	9.00	9.00	1.00

Purpose

The Board of Supervisors is the elected legislative body for the County of Humboldt. The five members of the Board of Supervisors represent the residents of their supervisorial districts, specifically, and the total population, in general. The Board is responsible for the enactment of all general policies concerning the operation of the county, and is the governing authority for the non-elected department heads and a number of boards and commissions with advisory and regulatory functions.

Proposed Budget

The Board of Supervisors proposed budget for FY 2017-18 is \$1,328,776, an increase of \$48,131 or 3 percent from the previous year.

Additional Funding Requests

The Board of Supervisors submitted one additional funding request totaling \$62,770 to fund a full-time position to execute the

expansion of Granicus, improve Boards and Commissions process, as well as assist Board members with increased workload due to their roles as officers of Rural County Representatives of California (RCRC), California State Association of Counties (CSAC) and the California Coastal Commission. Funding this request would support the Board’s Strategic Framework, Priorities for New Initiatives by fostering transparent, accessible, welcoming and user friendly services.

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

Proposed Personnel Allocation

The Board of Supervisors proposed personnel allocation for FY 2017-18 is 8.0 FTE with no positions frozen. There are no changes from the previous fiscal year.

Board of Supervisors

Board Adopted

The Board adopted this budget as recommended with two amendments. The Board approved funding the following:

- \$41,000 to add a 1.0 FTE Administrative Assistant/Deputy Clerk of the Board position to address public records requests and to provide staff support
- \$29,500 for the purchase of new computers and county issued cell phone devices to improve communications and promote transparency

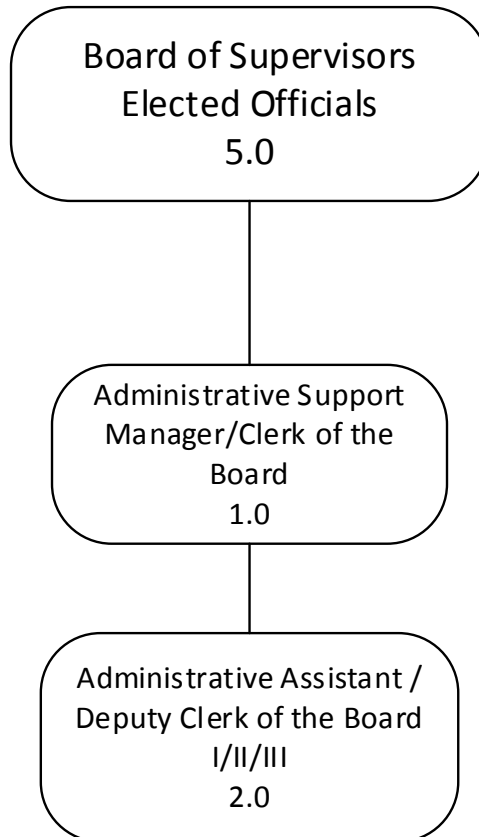
Program Discussion

This budget provides salary, benefit and office expenditures for Humboldt County's five-member elected legislative body and support staff. The Board guides county policy with the development of the county's Strategic Framework which was adopted on February 14, 2017. In the Strategic Framework there are Key Goals for FY 2017-18. Readers will see these principles and goals echoed throughout the budget narrative.

This budget unit supports the Board's Strategic Framework, Core Roles, by enforcing laws and regulations.



Organizational Chart:



Departmental Summary
FY 2017-18 Adopted Budget

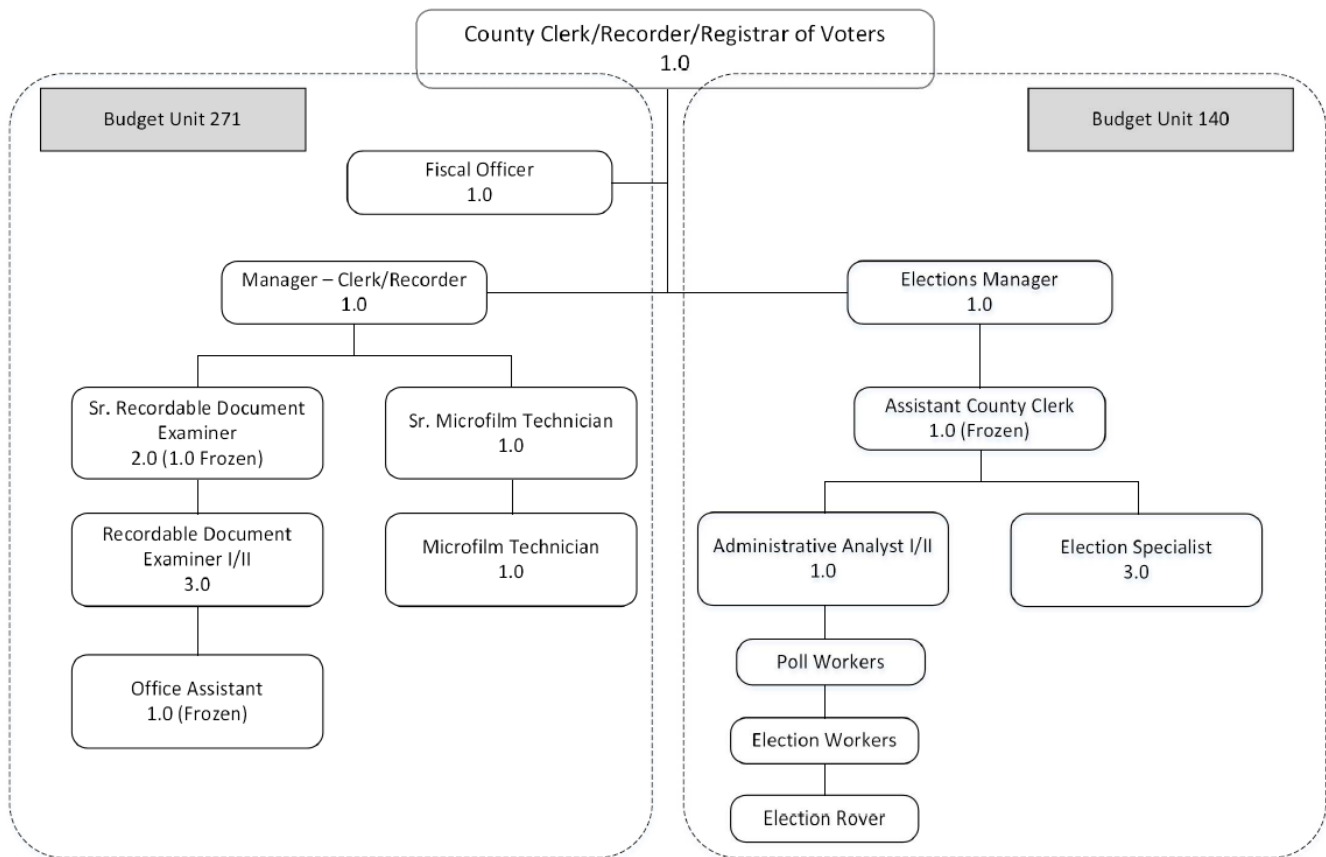
	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Request	2017-18 Adopted	Increase (Decrease)
Revenues						
Taxes	552,436	628,151	804,105	729,727	729,727	(74,378)
Licenses and Permits	50,913	50,269	58,688	50,000	50,000	(8,688)
Use of Money and Property	3,517	3,147	4,425	0	0	(4,425)
Other Governmental Agencies	30,000	24,713	47,701	197,393	197,393	149,692
Charges for Current Services	568,215	780,860	778,138	580,829	580,829	(197,309)
Other Revenues	250,292	256,564	60,532	35,527	35,527	(25,005)
General Fund Contribution	0	0	165,354	0	0	(165,354)
Total Revenues	1,455,373	1,743,704	1,918,943	1,593,476	1,593,476	(325,467)
Expenditures						
Salaries & Employee Benefits	1,082,353	1,175,915	1,209,537	1,231,249	1,231,249	21,712
Services and Supplies	1,012,876	876,993	939,683	1,258,999	1,258,999	319,316
Other Charges	227,546	229,071	270,990	291,055	291,055	20,065
Fixed Assets	35,387	219,803	89,869	46,345	46,345	(43,524)
Intrafund Transfers	0	(3,514)	0	0	0	0
Total Expenditures	2,358,162	2,498,268	2,510,079	2,827,648	2,827,648	317,569
Net Revenues (Expenditures)	(902,789)	(754,564)	(591,136)	(1,234,172)	(1,234,172)	(643,036)
Additional Funding Support						
1100 General Fund	764,793	778,423	811,729	1,234,172	1,234,172	422,443
1310 Recorder Record Conversion	137,996	(23,859)	(220,593)	0	0	220,593
Total Additional Funding Support	902,789	754,564	591,136	1,234,172	1,234,172	643,036
Staffing Positions						
Allocated Positions	17.00	17.00	18.00	17.00	17.00	(1.00)

The Clerk-Recorder’s Office includes the following budget units:

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



Organizational Chart:



Clerk-Recorder (1100 271)

Kelly Sanders
Clerk-Recorder

1100 - General Fund
FY 2017-18 Adopted Budget

	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Request	2017-18 Adopted	Increase (Decrease)
Revenues						
Taxes	552,436	628,151	804,105	729,727	729,727	(74,378)
Licenses and Permits	50,913	50,269	58,688	50,000	50,000	(8,688)
Charges for Current Services	485,337	583,064	533,867	523,329	523,329	(10,538)
Other Revenues	192	256,564	2,439	200	200	(2,239)
Total Revenues	1,088,878	1,518,048	1,399,099	1,303,256	1,303,256	(95,843)
Expenditures						
Salaries & Employee Benefits	733,771	785,204	783,449	814,254	814,254	30,805
Services and Supplies	101,980	140,042	111,129	157,170	157,170	46,041
Other Charges	168,468	182,028	216,670	206,832	206,832	(9,838)
Fixed Assets	26,250	219,803	0	0	0	0
Total Expenditures	1,030,469	1,327,077	1,111,248	1,178,256	1,178,256	67,008
Net Revenues (Expenditures)	58,409	190,971	287,851	125,000	125,000	(162,851)
Staffing Positions						
Allocated Positions	11.00	11.00	12.00	11.00	11.00	(1.00)

Purpose

The Recorder's Office is the official repository for all land records and vital records. The Recorder is charged with recording, archiving and making records available to the public. The Recorder's Office is governed by the statutes of the California Government Code Title 3, Division 2, Part 3, Chapter 6.

The County Clerk is responsible for filing and archiving a variety of bonds, filing Fictitious Business Name Statements and serving as the Commissioner of Civil Marriage. The county Clerk's Office is governed by the statutes of the California Government Code Title 3, Division 2, Part 3, Chapter 3.

Proposed Budget

The Clerk – Recorder's proposed budget for FY 2017-18 is \$1,178,256, an increase of \$34,844 or 3 percent from the previous year.

The budget increase is offset by additional revenue and conservatively estimates a contribution to the General Fund of \$125,000.

Proposed Personnel Allocation

The proposed personnel allocation for the Clerk/Recorder is 11.0 FTE with 2.0 FTE frozen. This is an increase of 1.0 FTE from the prior year.

Deletions:

1.0 FTE Sr. Recordable Documents Examiner

The Clerk/Recorder's Office is continuing to analyze the current structure of the office and developing a succession plan for positions being vacated, assessing current work assignments and reassigning where appropriate to reduce costs and to insure consistent customer service.

Board Adopted

The Board adopted this budget as recommended.

Program Discussion

The Recorder’s Office provides two distinct services that were historically provided by two different officials: The County Recorder and the County Clerk.

The County Recorder is the official repository for all documents and maps relating to land in Humboldt County as well as the official repository for vital records of events (birth, death, and marriage) that occur in Humboldt County. The recording of documents affecting land in Humboldt County accomplishes the mandate to “impart constructive notice” of any action effecting title to real property. Once a document is recorded it becomes a part of the official record of the county and is retrievable by examining the alphabetical and chronological indexes.

Revenues are generated through the collection of recording fees (mandated by state law) and the sale of copies of documents. In this last fiscal year, revenues for recording fees exceeded the budget by 12 percent, while documentary

transfer tax came in significantly higher than budget by 26 percent. This most likely indicates that property values and recording volume have increased. Additionally, the Recorder’s Office maintains the records of births, deaths and marriages that occur within Humboldt County. Per Health and Safety Code, the Recorder’s Office sells copies of these records and certifies their accuracy. In recent years, it has become increasingly difficult to make these records available to requesting parties while protecting the identities of the individuals from theft and/or fraud. State and federal laws determine who is eligible to request records.

Examples of the duties of the County Clerk include filing a variety of required bonds and fictitious business name statements, as well as issuing marriage licenses and registering various professionals.

This budget unit supports the Board’s Strategic Framework, Core Roles, by enforcing laws and regulations.



**1100 - General Fund
FY 2017-18 Adopted Budget**

	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Request	2017-18 Adopted	Increase (Decrease)
Revenues						
Other Governmental Agencies	30,000	24,713	47,701	197,393	197,393	149,692
Charges for Current Services	58,932	173,853	193,457	57,500	57,500	(135,957)
Other Revenues	100	0	58,093	35,327	35,327	(22,766)
Total Revenues	89,032	198,566	299,251	290,220	290,220	(9,031)
Expenditures						
Salaries & Employee Benefits	348,582	390,711	426,088	416,995	416,995	(9,093)
Services and Supplies	495,437	733,720	828,554	1,101,829	1,101,829	273,275
Other Charges	59,078	47,043	54,320	84,223	84,223	29,903
Fixed Assets	9,137	0	89,869	46,345	46,345	(43,524)
Intrafund Transfers	0	(3,514)	0	0	0	0
Total Expenditures	912,234	1,167,960	1,398,831	1,649,392	1,649,392	250,561
Net Revenues (Expenditures)	(823,202)	(969,394)	(1,099,580)	(1,359,172)	(1,359,172)	(259,592)
Staffing Positions						
Allocated Positions	6.00	6.00	6.00	6.00	6.00	0.00

Purpose

The Office of Elections conducts federal, state and local elections; provides election related deadlines and information to candidates, agencies and measure proponents; processes candidate nomination documents; distributes election materials; maintains election jurisdiction boundaries; maintains the voter registration roles for the county; receives and maintains copies of campaign reporting and conflict of interest filings; and provides election and related statistics to the California Secretary of State. The Office of Elections is governed by statutes in the California Elections Code and provisions of the Government and Education Codes.

Proposed Budget

The proposed budget for FY 2017-18 is \$1,649,392, an increase of \$47,296 or 3 percent from the prior fiscal year.

This budget includes \$34,327 carried forward from FY 2016-17 to complete the relocation the Office of Elections to a new facility as the office is in need of public access stations and building

modifications to enhance the security of the new location. In addition, a fixed asset request in the amount of \$12,018 for a new mailing machine to replace the existing one that is no longer supported by the manufacturer is proposed. The General Fund contribution is \$1,359,172 plus the one-time funding of \$46,345 is proposed for fixed assets; additional detail on the equipment is available in the Capital Expenditures table.

Proposed Personnel Allocation

The proposed personnel allocation for Elections is 6.0 FTE with 1.0 FTE position frozen. There are no changes from the previous fiscal year.

Board Adopted

The Board adopted this budget as recommended.

Program Discussion

The Humboldt County Elections Office strives to ensure that all Humboldt County residents are able to exercise their right to vote; that elections are held in a fair, accurate, and efficient manner; and to provide reliable information and the best

possible service to voters, media, and others interested in elections. Year to year, Elections budget can vary drastically based on the number of elections held. Special Elections are often not budgeted, and are historically reimbursed by the state or other entity calling for the special election.

Reimbursement by the state is not guaranteed. This budget unit supports the Board's Strategic Framework, Core Roles, by enforcing laws and regulations.



Departmental Summary
FY 2017-18 Adopted Budget

1310 - Record Conversion
FY 2017-18 Adopted Budget

	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Request	2017-18 Adopted	Increase (Decrease)
Revenues						
Use of Money and Property	3,517	3,147	4,425	0	0	(4,425)
Charges for Current Services	23,946	23,943	50,814	0	0	(50,814)
Other Revenues	250,000	0	0	0	0	0
General Fund Contribution	0	0	165,354	0	0	(165,354)
Total Revenues	277,463	27,090	220,593	0	0	(220,593)
Expenditures						
Services and Supplies	415,459	3,231	0	0	0	0
Total Expenditures	415,459	3,231	0	0	0	0
Net Revenues (Expenditures)	(137,996)	23,859	220,593	0	0	(220,593)
Staffing Positions						
Total Staffing	0.00	0.00	0.00	0.00	0.00	0.00

Purpose

This fund is authorized under California Government Code Section 27361.4 which provides for \$1 per document to be collected for the conversion of records from paper and microfilm to a micrographic document storage system.

Proposed Budget

This office is in the midst of a record conversion project that will carry forward into the new fiscal year. Any new projects for the FY 2017-18 will be addressed with a supplemental budget request.

Board Adopted

The Board adopted this budget as recommended.

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.

The fund is driven by the volume of certain recordable documents. The volume is impacted by any economic change which 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.

This budget unit supports the Board's Strategic Framework, Priorities for New Initiatives by managing resources to ensure sustainability of services.

County Administrative Office Summary

Amy S. Nilsen
County Administrative Officer

	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Request	2017-18 Adopted	Increase (Decrease)
Revenues						
Taxes	50,000	50,000	50,000	50,000	50,000	0
Operating Revenue & Contributn	2,662,013	3,108,347	3,258,134	3,683,130	3,683,130	424,996
Licenses and Permits	0	65	520	0	0	(520)
Fines, Forfeits and Penalties	11,718	14,697	9,994	13,100	13,100	3,106
Use of Money and Property	302	357	470	300	300	(170)
Other Governmental Agencies	2,662,382	1,908,054	1,502,153	2,653,089	2,653,089	1,150,936
Charges for Current Services	443,557	437,077	417,267	430,937	430,937	13,670
Other Revenues	993,223	614,367	1,164,039	1,520,403	1,520,403	356,364
General Fund Contribution	812,670	27,887	28,519	167,321	317,321	288,802
Total Revenues	7,635,865	6,160,851	6,431,096	8,518,280	8,668,280	2,237,184
Expenditures						
Salaries & Employee Benefits	2,580,427	2,554,482	2,678,570	3,245,136	3,110,048	431,478
Services and Supplies	1,486,782	1,701,915	2,015,345	2,176,663	2,358,683	343,338
Other Charges	4,041,805	3,310,590	3,140,867	4,162,867	4,120,387	979,520
Fixed Assets	530,448	344,176	78,725	1,191,977	1,191,977	1,113,252
Intrafund Transfers	(315,068)	(122,106)	(19,947)	(28,663)	(28,663)	(8,716)
Total Expenditures	8,324,394	7,789,057	7,893,560	10,747,980	10,752,432	2,858,872
Net Revenues (Expenditures)	(688,529)	(1,628,206)	(1,462,464)	(2,229,700)	(2,084,152)	(621,688)
Additional Funding Support						
1100 General Fund	1,347,751	1,415,768	1,500,319	1,740,715	1,675,715	175,396
1120 Economic Development	(189,899)	184,724	162,463	80,548	0	(162,463)
1700 Fish & Game	921	(3,269)	1,911	4,600	4,600	2,689
3521 Communications	19,378	21,604	(119,394)	0	0	119,394
3550 Information Tech Enterprise	(356,913)	(45,654)	(109,383)	390,533	390,533	499,916
3552 ADA Compliance ISF	0	0	0	0	0	0
3555 Central Services ISF	(132,709)	55,033	26,548	13,304	13,304	(13,244)
Total Additional Funding Support	688,529	1,628,206	1,462,464	2,229,700	2,084,152	621,688
Staffing Positions						
Allocated Positions	34.00	34.00	34.00	36.00	36.00	2.00



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

ADA Compliance

- 3552 152
ADA Compliance

County Administrative Office

- 1100 103
CAO Management & Budget Team

Communications

- 3521 151
Communications

Economic Development

- 1120 275
Economic Development
- 1120 286
Headwaters
- 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

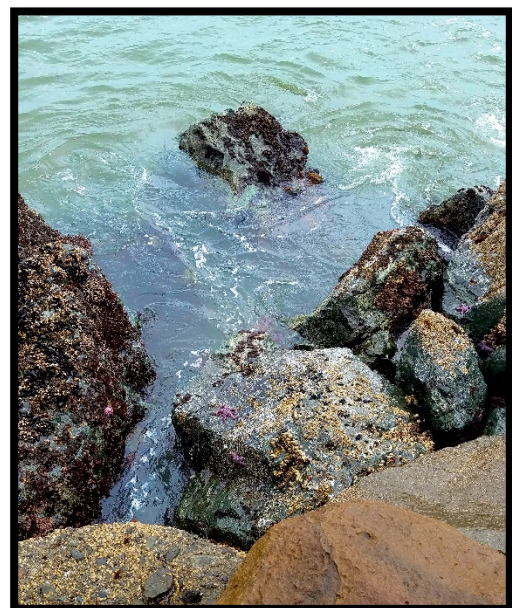
- 3550 118
Information Technology Team

Purchasing & Disposition

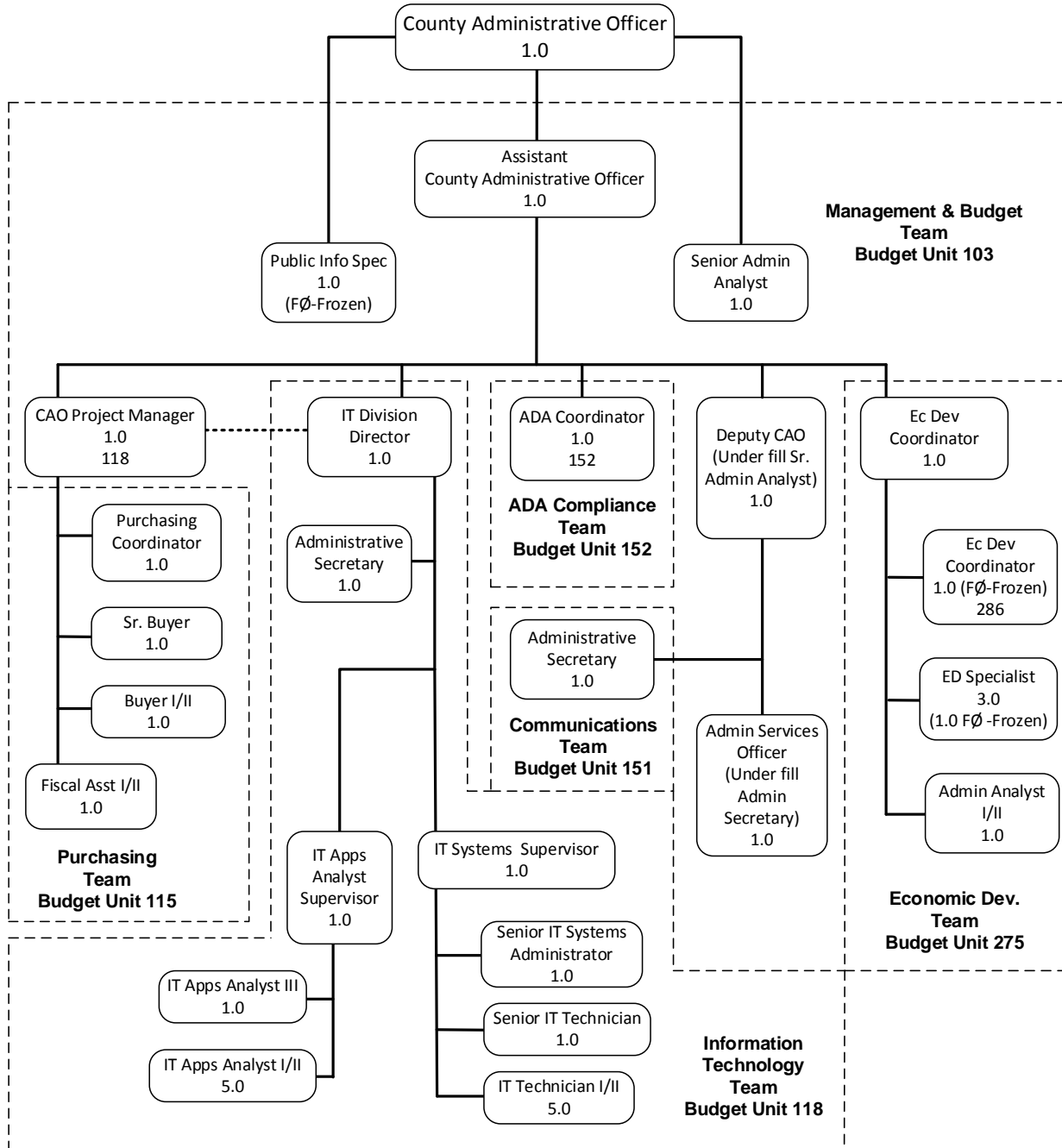
- 3555 115
Purchasing & Disposition Team

Mission:

Support the needs of our community through:
Unparalleled service,
Participatory leadership,
Professional growth,
Optimal management of resources,
Responsible policies and procedures and
Teamwork



Organizational Chart:



3552 ADA Compliance
FY 2017-18 Adopted Budget

	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Request	2017-18 Adopted	Increase (Decrease)
Revenues						
Operating Revenue & Contributn	0	0	0	238,579	238,579	238,579
Other Revenues	0	0	0	625,000	625,000	625,000
General Fund Contribution	0	0	0	150,000	300,000	300,000
Total Revenues	0	0	0	1,013,579	1,163,579	1,163,579
Expenditures						
Salaries & Employee Benefits	0	0	0	202,579	148,039	148,039
Services and Supplies	0	0	0	261,000	443,020	443,020
Other Charges	0	0	0	50,000	72,520	72,520
Fixed Assets	0	0	0	500,000	500,000	500,000
Total Expenditures	0	0	0	1,013,579	1,163,579	1,163,579
Net Revenues (Expenditures)	0	0	0	0	0	0
Staffing Positions						
Allocated Positions	0.00	0.00	0.00	1.00	1.00	1.00

Purpose

In the summer of 2016, the Board of Supervisors entered into a consent decree with the Department of Justice (DOJ). The DOJ brought this action forward in order to enforce the county’s compliance with Title II of the American’s with Disability Act (ADA) of 1990. The consent decree contains many elements including accessibility for services, programs and activities that require modifications to facilities and roadways. The ADA Compliance budget unit is used to manage mandated improvements required in accordance with the 2016 Consent Decree that the county entered into with the DOJ.

Proposed Budget

The proposed budget for FY 2017-18 is \$963,579. An increase of \$963,579 from the prior year as this budget unit was established in FY 2017-18 to effectively manage ADA projects. Fixed asset funding of \$500,000 is proposed for fixed asset needs associated with ADA Projects. A supplemental budget will be brought forward once final estimates for ADA projects have been finalized; additional detail on the equipment is available in the Capital Expenditure table.

Additional Funding Requests

ADA Compliance submitted one additional funding request totaling \$100,000 for an extra-help CAO Project Manager position that is needed to coordinate and monitor ADA projects to ensure compliance with the consent decree. Also included are expenses for office supplies and cubical space to accommodate the additional staff member. This additional funding request is recommended for funding.

Proposed Personnel Allocation

The proposed personnel allocation for ADA Compliance is 1.0 FTE for FY 2017-18. This is an increase of 1.0 FTE from the prior year.

Additions:

1.0 FTE ADA Coordinator

This position, an ADA Coordinator, was originally allocated to Risk Management budget unit 359 in FY 2016-17 after the county entered into the consent decree. The proposed personnel allocation for FY 2017-18 moves the position from budget unit 359 to the newly created ADA Compliance budget unit 152.

Board Adopted

The Board adopted this budget as recommended, with one amendment. The Board approved an additional \$200,000 in professional services for a facilities assessment plan.

Program Discussion

The ADA Compliance program investigates all ADA-related complaints, works with an Independent Licensed Architect (ILA),

coordinates with outside vendors on capital improvement projects, provides required reporting and administration to confirm ADA compliance, and reviews facilities, programs, services and activities to ensure their compliance with ADA. The ADA Compliance budget supports the Board’s Strategic Framework by creating opportunities for improved safety and health, protecting vulnerable populations and maintaining infrastructure.



CAO Management & Budget Team (1100 103) County Administrative Officer**1100 - General Fund
FY 2017-18 Adopted Budget**

	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Request	2017-18 Adopted	Increase (Decrease)
Revenues						
Taxes	50,000	50,000	50,000	50,000	50,000	0
Licenses and Permits	0	65	520	0	0	(520)
Other Governmental Agencies	10,000	0	19,000	20,000	20,000	1,000
Other Revenues	55	5,234	150,025	100	100	(149,925)
Total Revenues	60,055	55,299	219,545	70,100	70,100	(149,445)
Expenditures						
Salaries & Employee Benefits	792,548	763,700	814,197	762,749	762,749	(51,448)
Services and Supplies	216,602	256,032	478,555	295,276	295,276	(183,279)
Other Charges	51,138	64,794	84,098	115,416	115,416	31,318
Fixed Assets	0	11,500	0	0	0	0
Total Expenditures	1,060,288	1,096,026	1,376,850	1,173,441	1,173,441	(203,409)
Net Revenues (Expenditures)	(1,000,233)	(1,040,727)	(1,157,305)	(1,103,341)	(1,103,341)	53,964
Staffing Positions						
Allocated Positions	6.00	6.00	6.00	6.00	6.00	0.00

Purpose

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.

Proposed Budget

The proposed budget for FY 2017-18 is \$1,173,441 a decrease of \$137,597, or 10 percent from the previous year. The decrease is due to a reduction in consulting service expense. Consulting services were needed in FY 2016-17 to prepare for Measure S, the cannabis cultivation tax, which was on the ballot in November 2016. The General Fund contribution is \$1,103,341, which represents a \$138,197 decrease from FY 2016-17.

Additional Funding Request

The CAO-MBT submitted one additional funding request totaling \$5075 for costs associated with the Community Budget Roadshow. These workshops provide the community with an overall view of the state of the county and an opportunity for public input on priorities for spending to address local needs.

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

Proposed Personnel Allocation

The proposed personnel allocation for CAO-MBT for FY 2017-18 is 6.0 FTE with 1.0 FTE frozen position. There are no changes from the previous fiscal year.

Board Adopted

The Board adopted this budget as recommended.

Program Discussion

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

The CAO-MBT has experienced many successes in FY 2016-17 such as the passing and implementation of Measure S, a commitment and action to achieving compliance with the DOJ's 2016 ADA Consent Decree, the creation of the Pension Policy as a means of equitably addressing the county's mounting pension liability and the Community Budget Roadshow as a means to create transparency and foster public engagement with the community in a meaningful and effective manner.

The FY 2017-18 goals and efforts include:

- Demonstrate meaningful progress in Complying with the DOJ's 2016 ADA Consent Decree. This requires multiple capital improvements over multiple years to county-wide facilities to include recreational assets and emergency shelters for ensuring accessibility to all programs, services and activities
- Creating a concise, informative and transparent budget document with relevant information that depicts trends, measureable goals and the financial health of the county; and, submittal of the county budget for consideration of the Government Financial Officers Association (GFOA) Budget Award in either FY 2017-18 or 2018-19

- Providing the MBT team with professional development opportunities to enhance public service, communication, leadership and team building skills necessary to seek out the opportunities and meet the challenges facing the community and County of Humboldt
- Creating a high-performing organization by encouraging leadership at all levels, fostering intra and inter-agency collaboration and ensuring a responsive organization by promoting a solution oriented and a technologically adaptive environment
- Promoting fiscal responsibility and long-term planning efforts by establishing guidelines 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

This budget unit supports the Board's Strategic Framework, Priorities for New Initiatives by managing resources to ensure sustainability of services.

3521 - Communications
FY 2017-18 Adopted Budget

	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Request	2017-18 Adopted	Increase (Decrease)
Revenues						
Operating Revenue & Contributn	175	0	0	0	0	0
Charges for Current Services	97,538	104,291	122,758	121,466	121,466	(1,292)
Other Revenues	135,331	219,144	182,705	147,027	147,027	(35,678)
General Fund Contribution	17,219	17,219	17,219	17,321	17,321	102
Total Revenues	250,263	340,654	322,682	285,814	285,814	(36,868)
Expenditures						
Salaries & Employee Benefits	18,794	20,714	76,661	76,938	76,938	277
Services and Supplies	66,749	45,927	64,557	62,084	62,084	(2,473)
Other Charges	94,606	112,683	81,240	30,205	30,205	(51,035)
Fixed Assets	89,492	182,934	(19,170)	116,587	116,587	135,757
Total Expenditures	269,641	362,258	203,288	285,814	285,814	82,526
Net Revenues (Expenditures)	(19,378)	(21,604)	119,394	0	0	(119,394)
Staffing Positions						
Allocated Positions	0.00	0.00	1.00	1.00	1.00	0.00

Purpose

The Communications Division manages the county’s radio and telephone systems.

Proposed Budget

The proposed budget for FY 2017-18 is \$285,814, a decrease of \$43,687 or 13 percent from FY 2016-17. This decrease is primarily due to the completion of seven telephone system upgrade projects. Fixed asset funding of \$116,857 is proposed for upgrades to telephone and radio systems; additional detail on the equipment is available in the Capital Expenditure table.

Proposed Personnel Allocation

The proposed personnel allocation for Communications is 1.0 FTE for FY 2017-18. There is no change from the prior year.

Board Adopted

The Board adopted this budget as recommended.

Program Discussion

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.

Communications is an Internal Service Fund, and performs services for other county departments on a cost for service basis. This budget supports the Board’s Strategic Framework, Core Roles by providing and maintaining communications infrastructure.

1120 - Economic Development
FY 2017-18 Adopted Budget

	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Request	2017-18 Adopted	Increase (Decrease)
Revenues						
Operating Revenue & Contributn	282	0	0	0	0	0
Other Governmental Agencies	2,648,076	1,908,054	1,483,153	2,633,089	2,633,089	1,149,936
Charges for Current Services	171	7,000	6,671	7,500	7,500	829
Other Revenues	635,551	167,183	608,177	523,080	523,080	(85,097)
Total Revenues	3,284,080	2,082,237	2,098,001	3,163,669	3,163,669	1,065,668
Expenditures						
Salaries & Employee Benefits	191,918	87,689	50,640	80,690	142	(50,498)
Services and Supplies	71,172	57,033	41,128	105,155	105,155	64,027
Other Charges	3,146,159	2,244,345	2,187,906	3,087,035	3,087,035	899,129
Intrafund Transfers	(315,068)	(122,106)	(19,210)	(28,663)	(28,663)	(9,453)
Total Expenditures	3,094,181	2,266,961	2,260,464	3,244,217	3,163,669	903,205
Net Revenues (Expenditures)	189,899	(184,724)	(162,463)	(80,548)	0	162,463
Additional Funding Support						
1120 Economic Development	(189,899)	184,724	162,463	80,548	0	(162,463)
Total Additional Funding Support	(189,899)	184,724	162,463	80,548	0	(162,463)
Staffing Positions						
Allocated Positions	7.00	6.00	6.00	6.00	6.00	0.00

Purpose

The Economic Development Team works to strengthen the economy of Humboldt County by securing and distributing funding for projects and programs that implement *Prosperity 2012: Comprehensive Economic Development Strategy* (CEDs).

The Economic Development budget grouping is made up of the following budget units: Economic Development (275); Headwaters Fund (286); and Workforce Investment (287).

Proposed Budget

The proposed Economic Development budget for FY 2017-18 is \$3,163,669, a decrease of \$500,951 or 13 percent from the previous year. The decrease is due to the spend-down of set-aside funding and a reduction the AB 2060 Supervised Population grant.

While the majority of Economic Development’s activities are funded through grant sources, there are costs that are not recoverable through

grant sources, such as grant scoping and business assistance not related to workforce. The Economic Development Trust Fund currently covers costs not eligible for grant reimbursement; inasmuch, the balance in the fund provides a short-term solution for the next several years until a revenue source can be identified.

Additional Funding Requests

Economic Development submitted one additional funding request totaling \$80,548 to fund 1.0 FTE Economic Development Specialist position. The FTE position will support economic development work that falls outside of grant funds. Funds would support grant scoping and writing, cannabis industry engagement (currently state and federal funds prohibit) and the ability to respond to varying industry needs as they arise.

This additional funding request is not recommended at this time. Although the request has merit it is not recommended because it did not achieve a priority level that allowed them to

be funded based on available financial resources.

Proposed Personnel Allocation

The proposed personnel allocation for Economic Development budget units 275 and 286 for FY 2017-18 is 6.0 FTE with 2.0 FTE positions frozen; there are no changes from the prior year.

Board Adopted

The Board adopted this budget as recommended.

Program Discussion

The overarching goal of all the budgets within the Economic Development Team is to implement the county’s Comprehensive Economic Development Strategy (CEDS) through the local initiative *Prosperity! The Northcoast Strategy*. The CEDS helps to focus public and private economic development resources on local priorities.

The team works to implement the CEDS by:

- Promoting the growth of export and emerging industry clusters
- Building local capacity for coordinated economic development initiatives
- Obtaining grants and leveraging economic development funds
- Improving regional capacity to train, attract and retain a qualified workforce

Staff anticipates an update to CEDS taking place in FY 2017-18. Economic Development will apply for a US Economic Development Administration grant to fund the costs associated to the update. If grant funds are not awarded, staff time will be billed to the Economic Development budget units accordingly.

1120 275 Economic Development

This budget unit contains funding from economic development set-aside, additional grants that fall outside of the Workforce Investment budget, Redevelopment Dissolution, and special projects. All staff expenses are included in this budget unit, associated costs are applied to Headwaters Fund and Workforce Investment in the form of expense transfers for time billed to those two funding sources.

The Economic Development proposed budget for FY 2017-18 is \$385,247, a decrease of \$241,593 or 38 percent from the previous year. The Economic Development budget is funded primarily by grant funds. The budget’s decrease is due to spend down on the AB 2060 Supervised Population grant and the reduced use of the Economic Development Trust Fund.

The proposed personnel allocation for Economic Development for FY 2017-18 is 5.0 FTE with 1.0 FTE frozen position. There is no change from the prior year.

1120 286 Headwaters Fund

In 1999, the state and federal governments purchased the 3,000-acre old-growth Headwaters Grove. While this landmark acquisition preserved internationally noteworthy forest habitat, it also removed significant timber resources from Humboldt County’s economy. A local effort resulted in a combined \$22 million state and federal appropriation to the county.

On October 19, 1999, the Board of Supervisors voted to reserve the bulk of the funds for the “economic prosperity and quality of life for all Humboldt County residents.” In December 2002, the Board adopted a final *Headwaters Fund Charter* that outlines the purpose and structure of the fund.

To advance economic and community development in Humboldt County, the Headwaters Fund offers business loans, loans/grants for infrastructure projects, and economic development grants via the following three funds:

- Revolving Loan Fund
- Community Investment Fund
- Grant Fund

The proposed budget for FY 2017-18 for the Headwaters Fund is \$522,580, a decrease of \$351,726 or 40 percent from the prior year. The FY 2016-17 budget included larger than usual grant allocations to fund grant initiative commitments from the two previous fiscal years, plus an additional \$150,000 for grant initiative commitments approved in FY 2016-17.

The proposed personnel allocation for Headwaters for FY 2017-18 is 1.0 FTE, this position is frozen.

1120 287 Workforce Investment

Workforce Investment’s proposed budget for FY 2017-18 is \$2,255,842, an increase of \$92,368 or 4 percent from the previous year.

The Workforce Investment unit secures and oversees funding for workforce training programs, employer services delivery, and workforce projects to benefit local industry clusters, as described in the county’s CEDS. Services are provided in partnership with the federally mandated One-Stop System for Workforce, organized in Humboldt County as The Job Market.

The Job Market includes services to support: employers, job seekers, dislocated workers, long-term unemployed, and at-risk youth. The Economic Development Team supports the Board of Supervisors’ Strategic Framework by supporting business, workforce development, and creation of private-sector jobs.



Economic Development Promotion (1100 181)

Amy S. Nilsen
County Administrative Officer

1100 - General Fund
FY 2017-18 Adopted Budget

	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Request	2017-18 Adopted	Increase (Decrease)
Revenues						
Total Revenues	0	0	0	0	0	0
Expenditures						
Services and Supplies	0	0	1,500	1,500	1,500	0
Other Charges	277,736	304,056	333,508	450,286	385,286	51,778
Total Expenditures	277,736	304,056	335,008	451,786	386,786	51,778
Net Revenues (Expenditures)	(277,736)	(304,056)	(335,008)	(451,786)	(386,786)	(51,778)
Staffing Positions						
Total Staffing	0.00	0.00	0.00	0.00	0.00	0.00

Purpose

The county appropriates a portion of Transient Occupancy Tax (hotel/motel tax, or TOT) receipts to the Humboldt County Convention and Visitors Bureau (HCCVB) 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.

Proposed Budget

The total proposed budget and General Fund contribution for FY 2017-18 is \$366,786, an increase of \$31,778 or approximately 9 percent, from the previous year. The FY 2017-18 budget is based on actual TOT received in FY 2015-16 which was \$1,739,459. The allocations to RREEL and the HCCVB in FY 2017-18 are \$86,973 and \$278,313, respectively.

Additional Funding Requests

Economic Development & Promotion submitted one additional funding request totaling \$85,000 for increased funding for the Humboldt-Del

Norte Film Commission to allow for participation in film conferences to educate industry leaders on Humboldt County, improved employee retention by increasing benefits and offering competitive wages and an increased marketing budget.

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

Board Adopted

The Board adopted this budget as recommended with one amendment. The Board approved an additional \$20,000 for the Humboldt-Del Norte Film Commission to promote Humboldt County to the film industry.

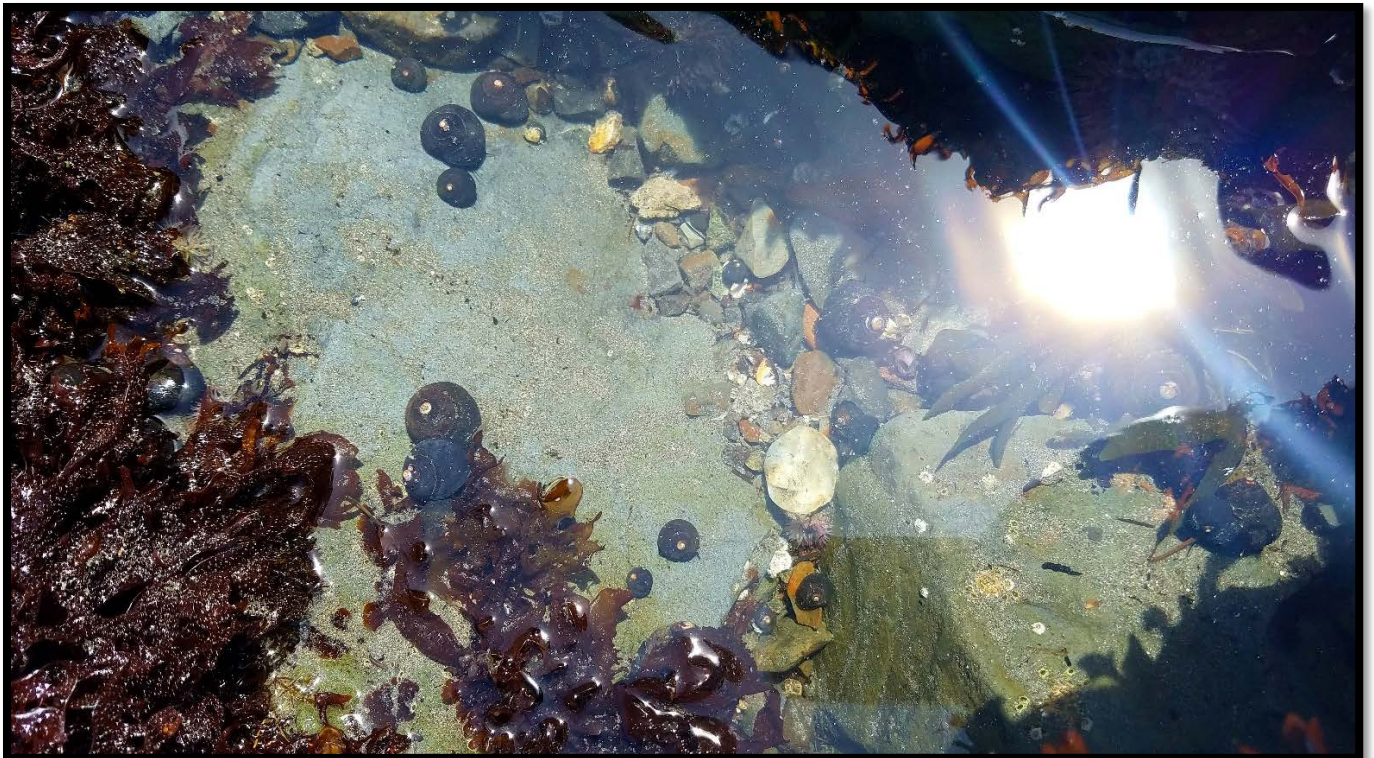
Program Discussion

The goal of the contracts with TOT funds is to invest in the county's tourism economy, as identified in the county's CEDS and the regional *Prosperity!* strategy. In July 2005, the county entered into an agreement to dedicate 20 percent of the prior year's annual TOT revenue to the HCCVB.

In FY 2007-08, the Humboldt Film & Digital Media Commission (HFDMC), formerly a part of HCCVB, was split off into a separate organization. In 2010 HFDMC became RREEL. The 20 percent TOT allocation was divided between the agencies 16 percent to

HCCVB and 4 percent to RREEL. In FY 2013-14, the allocation to RREEL was increased to 5 percent resulting in a total TOT allocation of 21 percent.

This budget unit supports the Board's Strategic Framework, Priorities for New Initiatives by managing resources to ensure sustainability of services.



**Fish & Game
Advisory Commission (1700 290)**

Amy S. Nilsen
County Administrative Officer

1700 - Fish & Game Fund
FY 2017-18 Adopted Budget

	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Request	2017-18 Adopted	Increase (Decrease)
Revenues						
Fines, Forfeits and Penalties	11,718	14,697	9,994	13,100	13,100	3,106
Use of Money and Property	302	357	470	300	300	(170)
Total Revenues	12,020	15,054	10,464	13,400	13,400	2,936
Expenditures						
Services and Supplies	12,941	11,785	12,375	18,000	18,000	5,625
Total Expenditures	12,941	11,785	12,375	18,000	18,000	5,625
Net Revenues (Expenditures)	(921)	3,269	(1,911)	(4,600)	(4,600)	(2,689)
Staffing Positions						
Total Staffing	0.00	0.00	0.00	0.00	0.00	0.00

Purpose

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.

Proposed Budget

The total proposed budget for Fish & Game Advisory Commission for FY 2017-18 is \$18,000, there is no change from the previous year. The budget for FY 2017-18 draws \$4,600 from the fund balance, leaving an estimated year-end fund balance of \$29,987.

While this does not deplete the balance, the commission is seeking a balance between granting the maximum amount each year, and reserving a fund balance to sustain grants through low revenue years.

Board Adopted

The Board adopted this budget as recommended.

Program Discussion

Grants are awarded to groups and individuals who submit proposals to the Fish & Game Advisory Commission for projects with the purpose of protection, conservation, propagation or preservation of fish and wildlife.

The awards are made after recommendation of the Commission and approval of the Board of Supervisors.

This budget unit supports the Board’s Strategic Framework, Priorities for New Initiatives by managing resources to ensure sustainability of services.

**1100 - General Fund
FY 2017-18 Adopted Budget**

	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Request	2017-18 Adopted	Increase (Decrease)
Revenues						
Other Revenues	192,020	165,293	171,851	199,417	199,417	27,566
Total Revenues	192,020	165,293	171,851	199,417	199,417	27,566
Expenditures						
Other Charges	261,802	236,278	179,857	385,005	385,005	205,148
Total Expenditures	261,802	236,278	179,857	385,005	385,005	205,148
Net Revenues (Expenditures)	(69,782)	(70,985)	(8,006)	(185,588)	(185,588)	(177,582)
Staffing Positions						
Total Staffing	0.00	0.00	0.00	0.00	0.00	0.00

Purpose

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.

for costs for service exceeding assessment revenue.

Board Adopted

The Board adopted this budget as recommended.

Proposed Budget

The proposed budget for FY 2017-18 is \$385,005, an increase of \$18,332 or 4 percent from the previous year. This budget includes \$136,747 for Cooperative Dispatch expense and \$248,258 for contract services provided by Cal FIRE to respond to CSA #4. The General Fund contribution is \$185,588, and increase of \$16,659. The disparity between revenues and expenses is of concern. The proposed budget does not anticipate that costs for CSA #4 fire services will be fully reimbursed from fire assessments.

Program Discussion

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

In FY 2011-12 the state increased the California Department of Forestry and Fire Protection (Cal FIRE, formerly CDF) billing in an effort to fully recoup the cost of providing the service. The assessments have a cap that cannot exceed the increase in the Consumer Price Index (CPI). These two factors have resulted in the potential

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

**3550 - Information Technology
FY 2017-18 Adopted Budget**

	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Request	2017-18 Adopted	Increase (Decrease)
Revenues						
Operating Revenue & Contributn	2,661,556	3,108,347	3,258,134	3,444,551	3,444,551	186,417
Other Governmental Agencies	4,306	0	0	0	0	0
Charges for Current Services	177	0	177	0	0	(177)
Other Revenues	6,253	19,855	18,251	0	0	(18,251)
General Fund Contribution	795,451	10,668	11,300	0	0	(11,300)
Total Revenues	3,467,743	3,138,870	3,287,862	3,444,551	3,444,551	156,689
Expenditures						
Salaries & Employee Benefits	1,389,498	1,462,949	1,488,853	1,850,883	1,850,883	362,030
Services and Supplies	1,086,706	1,220,800	1,358,497	1,395,475	1,395,475	36,978
Other Charges	193,670	280,985	231,755	13,336	13,336	(218,419)
Fixed Assets	440,956	128,482	99,374	575,390	575,390	476,016
Total Expenditures	3,110,830	3,093,216	3,178,479	3,835,084	3,835,084	656,605
Net Revenues (Expenditures)	356,913	45,654	109,383	(390,533)	(390,533)	(499,916)
Staffing Positions						
Allocated Positions	17.00	17.00	18.00	18.00	18.00	0.00

Purpose

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.

Proposed Budget

The proposed budget is \$3,835,084, a decrease of \$443,257 or 10 percent from FY 2016-17. The decrease is due to reduced fixed assets for fiscal year 2017-18. Funding of \$575,390 is proposed for fixed assets; additional detail on the equipment is available in the Capital Expenditures table.

Projects for FY 2017-18 include Time & Attendance and Workforce Scheduling software, offsite data replication, computer aided dispatch (CAD) software, records management system (RMS) migration, Active Directory upgrade, Windows 10 migration,

Microsoft e-mail hosting, phone upgrades and the implementation of Prosecutor by Karpel software to be used by the District Attorney as an interface with the courts and jail systems/software.

Proposed Personnel Allocation

The proposed personnel allocation for IT for FY 2017-18 is 18.0 FTE. There is no net change in the total number of positions however a 1.0 FTE Administrative Secretary position that has been frozen is proposed for funding.

Board Adopted

The Board adopted this budget as recommended.

Program Discussion

IT is a division of the County Administrative Office. IT is responsible for the operation and integrity of the county’s overall information infrastructure, which includes core telephony, primary internet/cloud access, security, the

network, the virtual environment, servers, databases, desktop computers, phones, and business applications. 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 2,200 personal computers, plus printers, communicating with 100 servers over a high-

speed network connecting 57 county service locations.

This budget group supports the Board's Strategic Framework, Core Roles by providing for and maintaining infrastructure.



Purchasing & Disposition Team (3555 115)

County Administrative Officer

3555 - Central Service ISF
FY 2017-18 Adopted Budget

	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Request	2017-18 Adopted	Increase (Decrease)
Revenues						
Charges for Current Services	345,671	325,786	287,661	301,971	301,971	14,310
Other Revenues	24,013	37,658	33,030	25,779	25,779	(7,251)
Total Revenues	369,684	363,444	320,691	327,750	327,750	7,059
Expenditures						
Salaries & Employee Benefits	187,669	219,430	248,219	271,297	271,297	23,078
Services and Supplies	32,612	110,338	58,733	38,173	38,173	(20,560)
Other Charges	16,694	67,449	42,503	31,584	31,584	(10,919)
Fixed Assets	0	21,260	(1,479)	0	0	1,479
Intrafund Transfers	0	0	(737)	0	0	737
Total Expenditures	236,975	418,477	347,239	341,054	341,054	(6,185)
Net Revenues (Expenditures)	132,709	(55,033)	(26,548)	(13,304)	(13,304)	13,244
Staffing Positions						
Allocated Positions	4.00	4.00	4.00	4.00	4.00	0.00

Purpose

Pursuant to Section 245-1 *et seq.* of the Humboldt County Code, the Purchasing and Disposition Team purchases, rents and/or leases goods and equipment as needed by departments. Purchasing negotiates with contractors for limited services at the best possible price. Purchasing facilitates the re-use of office furniture and equipment before selling or disposing of unusable goods. Purchasing focuses on volume buying and product standardization which creates vendor competition.

This budget group supports the Board's Strategic Framework, Core Roles by providing for and maintaining infrastructure.

Proposed Budget

The Purchasing & Disposition Team's proposed budget for FY 2017-18 is \$341,054, a decrease of \$15,215 or 4 percent from the previous year.

This decrease is primarily due to the completion of the business process reengineering of a comprehensive "workflow" moving the county to an electronic purchasing and payment system.

Proposed Personnel Allocation

The proposed personnel allocation for Purchasing & Disposition Team for FY 2017-18 is 4.0 FTE with no frozen positions. There is no net change from the prior year.

Additions:

1.0 FTE Senior Buyer

Deletions:

1.0 FTE Fiscal Assistant I/II

Board Adopted

The Board adopted this budget as recommended.

1100 - General Fund
FY 2017-18 Adopted Budget

	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Request	2017-18 Adopted	Increase (Decrease)
Revenues						
Charges for Current Services	120,919	82,981	217,704	187,000	187,000	(30,704)
Other Revenues	1,446	7	0	0	0	0
Total Revenues	122,365	82,988	217,704	187,000	187,000	(30,704)
Expenditures						
Salaries & Employee Benefits	2,380,704	2,192,685	2,365,645	2,933,191	2,933,191	567,546
Services and Supplies	257,752	154,449	183,621	256,125	256,125	72,504
Other Charges	36,921	43,666	84,960	49,381	49,381	(35,579)
Fixed Assets	0	0	0	46,000	46,000	46,000
Intrafund Transfers	(1,155,004)	(1,127,972)	(1,115,280)	(1,045,549)	(1,045,549)	69,731
Total Expenditures	1,520,373	1,262,828	1,518,946	2,239,148	2,239,148	720,202
Net Revenues (Expenditures)	(1,398,008)	(1,179,840)	(1,301,242)	(2,052,148)	(2,052,148)	(750,906)
Additional Funding Support						
1100 General Fund	1,398,008	1,179,840	1,301,242	2,052,148	2,052,148	750,906
Total Additional Funding Support	1,398,008	1,179,840	1,301,242	2,052,148	2,052,148	750,906
Staffing Positions						
Allocated Positions	21.00	22.50	22.50	25.50	24.50	2.00

The County Counsel Office includes the following budget units:

- 1100 121 County Counsel
- 1100 299 County Counsel Measure Z

Purpose

Government Code Sections 26529, 27640 *et seq.*, and Humboldt County Board of Supervisors Resolution No. 931, adopted in 1956, establish the Office of the County Counsel in Humboldt County. The Office of the County Counsel is comprised of the attorneys for the county, providing legal services and advice to the Board of Supervisors and all county officers. Also, upon request, this office is the attorney for the Grand Jury and some special districts.

Mission

The Office of the County Counsel is committed to providing the highest quality of legal advice,

representation and services, in a timely and responsive manner, to assist the county, its governing Board of Supervisors and other clients, to promote the public interest and to aid the county in carrying out its mandatory and discretionary functions relating to the health, safety and welfare of county residents. The office is committed to providing sound legal assistance to the Board and county officers to enable them to carry out their policy goals, and to provide assertive representation of the county in civil litigation and administrative hearings.

Proposed Budget

County Counsel’s proposed budget for FY 2017-18 is \$2,239,148, an increase of \$458,923 or 20 percent from the previous year. The General Fund contribution is \$2,052,148, which is an increase of \$383,694 from the previous year. This increase is due to additional funding for 3.0 FTE Investigator-Code Enforcement positions. Funding of \$46,000 is proposed for fixed assets; additional detail on the equipment is available in the Capital Expenditures table.

Additional Funding Requests

County Counsel submitted one additional funding requests totaling \$385,131 to fund 3.0 FTE Investigator-Code Enforcement positions plus two additional vehicles, and office supplies and equipment. These additional positions are needed to allow for enhanced code enforcement due to increased caseloads associated with cannabis cultivation. These positions are necessary to keep up with the additional workload associated with the cannabis permitting process.

This additional funding request is recommended as it met a priority level for funding and was supported by the community through the feedback received from the Community Budget Roadshow.

Proposed Personnel Allocation

The proposed personnel allocation for County Counsel’s budget units 121 and 299 for FY 2017-18 is 24.5 FTE with 3.0 FTE positions that remain frozen. This is an increase of 2.0 FTE from the prior year. Position changes are detailed in the budget unit section and in the Position Allocation table.

Board Adopted

The Board adopted this budget as recommended.

Program Discussion

The County Counsel’s Office is structured around three units:

General Services Unit: Legal advice to all county departments and, when requested, provides legal advice to the Grand Jury, the Humboldt First 5 program for children’s welfare, and some special districts. The representation includes, but is not limited to, the

trial of conservatorship cases, mental health writs, Riese hearings (determination of capacity of mental health patients to give or withhold informed consent for administration of antipsychotic medication), bail bond forfeitures, jail writs, weapons confiscation filings, pitchess motion defense, personnel hearings, election issues, review of contracts/agreements, review of licenses, review of leases, review of memoranda of understanding, review of Joint Powers Agreements, review of agenda items, review of procedures and protocols, review of guidelines, review of Requests for Proposals, responses to subpoenas, Public Records Act requests, and other legal demands, including writs of mandate and other litigation. This office is in charge of keeping the county code updated and maintaining it online.

Child Welfare Services Unit: Legal services to Child Welfare Services from the trial court to the appellate court level.

Code Enforcement Unit: Investigation, inspection, abatement and compliance work related to the uses, maintenance and safety of land and structures. This includes zoning, public nuisance, neighborhood preservation, hazardous materials, waste disposal, air pollution, uniform codes (Building, Housing, Abatement of Dangerous Buildings), public health and safety, and abatement of abandoned vehicles and related equipment. The Code Enforcement Unit’s placement within the Office of the County Counsel gives it the ability to pursue administrative and/or civil remedies, which results in a much more effective compliance capability. The Unit has the ability to attend community meetings to assist the public in solving neighborhood issues.

This budget group supports the Board’s Strategic Framework, Core Roles, by enforcing laws and regulations.

1100 121 County Counsel

This budget unit provides legal services to the Board of Supervisors and all county officers; in addition, County Counsel enforces code violations to address properties that display serious blight and pose a hazard to the community.

The proposed budget for FY 2017-18 is \$2,106,932, an increase of \$474,313 or 29 percent. This increase is due to additional funding for 3.0 FTE Investigator-Code Enforcement positions.

The proposed personnel allocation for County Counsel for FY 2017-18 is 23.0 FTE with 3.0 frozen positions. This is an overall increase of 2.0 FTE positions with 1.0 position being unfrozen.

Additions:

2.0 FTE Investigator-Code Enforcement

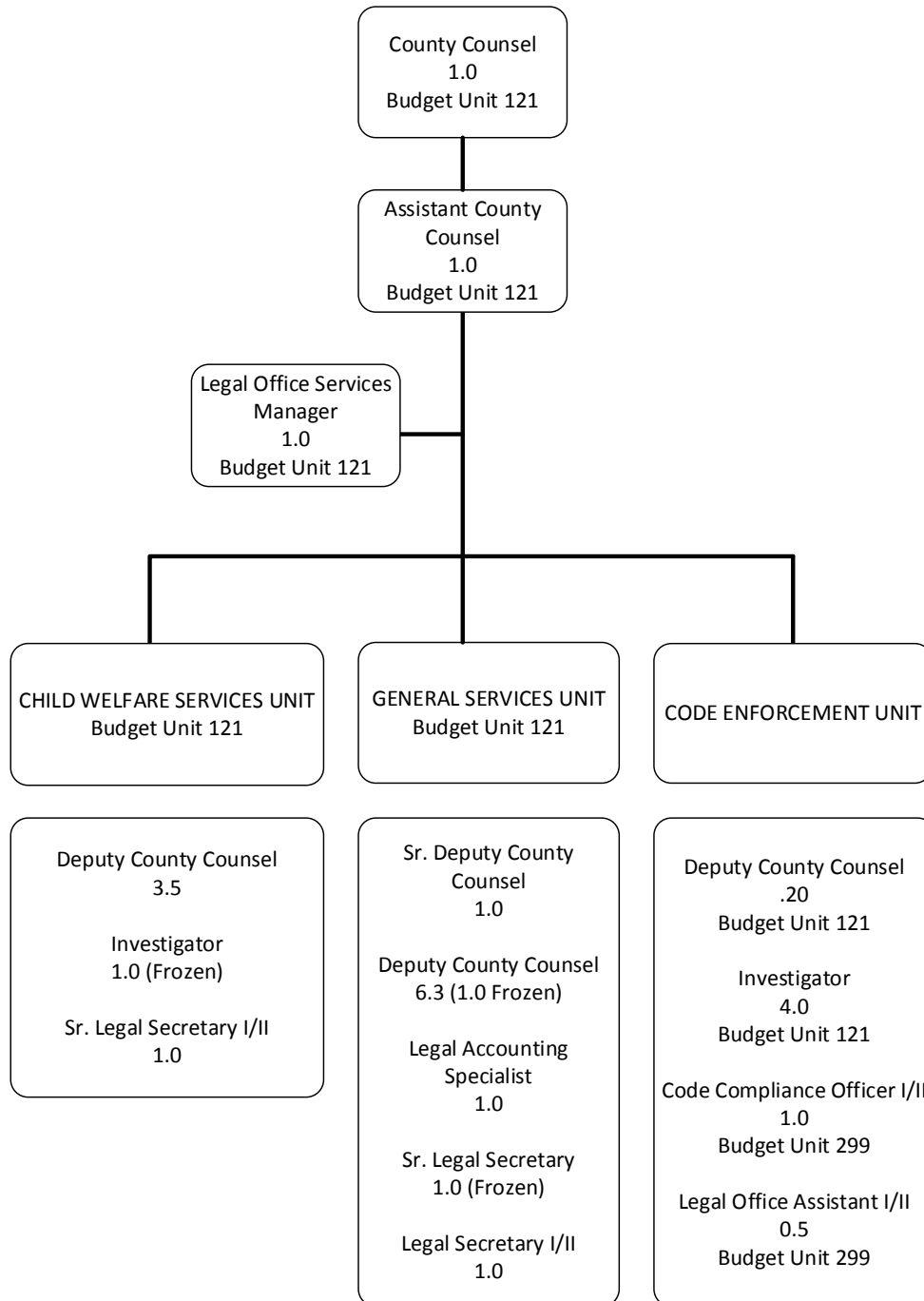
1100 299 County Counsel Measure Z

The County Counsel Measure Z budget unit manages the Measure Z allocations that were approved by the Board of Supervisors. This budget unit provides one concise location for funding allocated to County Counsel to ensure a high level of transparency. Measure Z is the local half-cent sales tax passed by voters in November 2014.

The proposed budget for County Counsel Measure Z is \$132,216, a decrease of \$15,390 or 10 percent from the prior year. This decrease is due to one-time monies for cleanups that was allocated in FY 2016-17.

The proposed personnel allocation for County Counsel Measure Z for FY 2017-18 is 1.5 FTE, there is no change from the prior year.

Organizational Chart:



Departmental Summary
FY 2017-18 Adopted Budget

	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Request	2017-18 Adopted	Increase (Decrease)
Revenues						
Operating Revenue & Contribut	27,973,466	30,657,630	32,319,509	32,852,267	32,613,649	294,140
Use of Money and Property	35,463	60,564	97,401	0	0	(97,401)
Charges for Current Services	868,059	733,662	654,107	681,811	681,811	27,704
Other Revenues	23,005	515,564	282,772	134,785	134,785	(147,987)
General Fund Contribution	0	352,587	0	0	0	0
Total Revenues	28,899,993	32,320,007	33,353,789	33,668,863	33,430,245	76,456
Expenditures						
Salaries & Employee Benefits	1,083,526	1,167,752	1,213,999	1,276,729	1,172,150	(41,849)
Services and Supplies	119,199	97,029	148,381	266,769	132,730	(15,651)
Other Charges	(85,229)	213,839	277,310	31,008	31,008	(246,302)
Purchased Insurance Premiums	602,342	572,922	658,778	646,800	646,800	(11,978)
Self-Insurance Expenses	26,425,344	29,540,335	30,377,274	32,923,706	32,923,706	2,546,432
Total Expenditures	28,145,182	31,591,877	32,675,742	35,145,012	34,906,394	2,230,652
Net Revenues (Expenditures)	754,811	728,130	678,047	(1,476,149)	(1,476,149)	(2,154,196)
Additional Funding Support						
1100 General Fund	720,145	718,527	757,361	751,065	751,065	(6,296)
3520 IGS-County Insurance	(351,197)	31,523	(7,759)	0	0	7,759
3522 Employee Benefits Fund	(77,207)	(50,766)	18,843	(15,629)	(15,629)	(34,472)
3523 Workers Compensation	(310,393)	(157,130)	(334,056)	1,000,000	1,000,000	1,334,056
3524 Liability Insurance	(514,477)	(693,872)	(728,859)	(621)	(621)	728,238
3525 Medical Plan	220,987	59,897	(323,070)	(216,863)	(216,863)	106,207
3526 Dental Plan	(358,546)	(297,575)	(133,137)	(19,456)	(19,456)	113,681
3527 Unemployment Insurance	(445,164)	(569,570)	(276,117)	(17,147)	(17,147)	258,970
3528 Purchased Insurance Premiums	361,041	230,836	348,747	(5,200)	(5,200)	(353,947)
Total Additional Funding Support	(754,811)	(728,130)	(678,047)	1,476,149	1,476,149	2,154,196
Staffing Positions						
Allocated Positions	10.00	10.00	11.00	10.00	10.00	(1.00)

The Human Resources Department includes the following budget groupings:

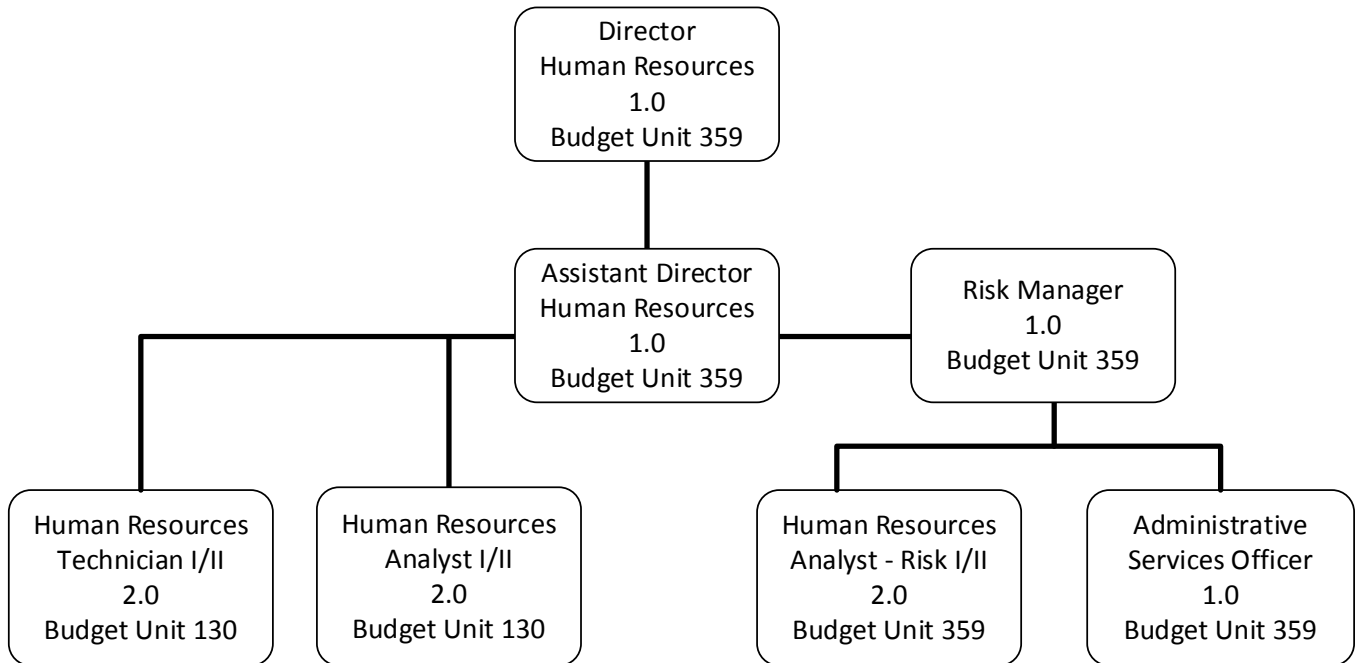
Personnel Services

- 1100 130 Personnel

Risk Management Services

- 3520 359 Risk Management Administration
- 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

Organizational Chart:



Personnel (1100 130)

1100 - General Fund
FY 2017-18 Adopted Budget

	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Request	2017-18 Adopted	Increase (Decrease)
Revenues						
Other Revenues	2,000	2,000	2,000	2,000	2,000	0
Total Revenues	2,000	2,000	2,000	2,000	2,000	0
Expenditures						
Salaries & Employee Benefits	645,781	666,054	678,505	666,698	666,698	(11,807)
Services and Supplies	63,868	39,741	65,445	69,663	69,663	4,218
Other Charges	12,496	14,732	15,411	16,704	16,704	1,293
Total Expenditures	722,145	720,527	759,361	753,065	753,065	(6,296)
Net Revenues (Expenditures)	(720,145)	(718,527)	(757,361)	(751,065)	(751,065)	6,296
Staffing Positions						
Allocated Positions	6.00	7.00	6.00	4.00	4.00	(2.00)

Purpose

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

Proposed Budget

The proposed Personnel budget for FY 2017-18 is \$753,065, an increase of \$39,075 or 5 percent from the previous year. The General Fund contribution is \$751,065, which represents a \$39,075 increase from FY 2016-17. The General Fund contribution increase is due to the revenue distribution methodology for General Fund departments, which allocated a 6 percent increased based on FY 2016-17 General Fund allocations. Due to the increased volume of recruitments and services provided as a result of Measure Z funding, the Sheriff's Department funds a 1.0 FTE Human Resources Technician I/II position.

Proposed Personnel Allocation

The proposed personnel allocation for HR for FY 2017-18 is 4.0 FTE, with no frozen positions. This is a decrease of 2.0 FTE from the prior year.

Deletions:

- 1.0 FTE Director of HR*
- 1.0 FTE Assistant Director of HR*

*Positions reallocated to the Risk Management (359) and salaries and benefit expenses are transferred to Personnel based on actual work per audit recommendations

Board Adopted

The Board adopted this budget as recommended.

Program Discussion

As administrators of the county's centralized personnel system, HR provides services that include: recruitment, administration of qualification appraisal examinations, maintenance of employment eligibility lists, administration of in-service personnel transactions, coordination of equal employment

Personnel (1100 130)

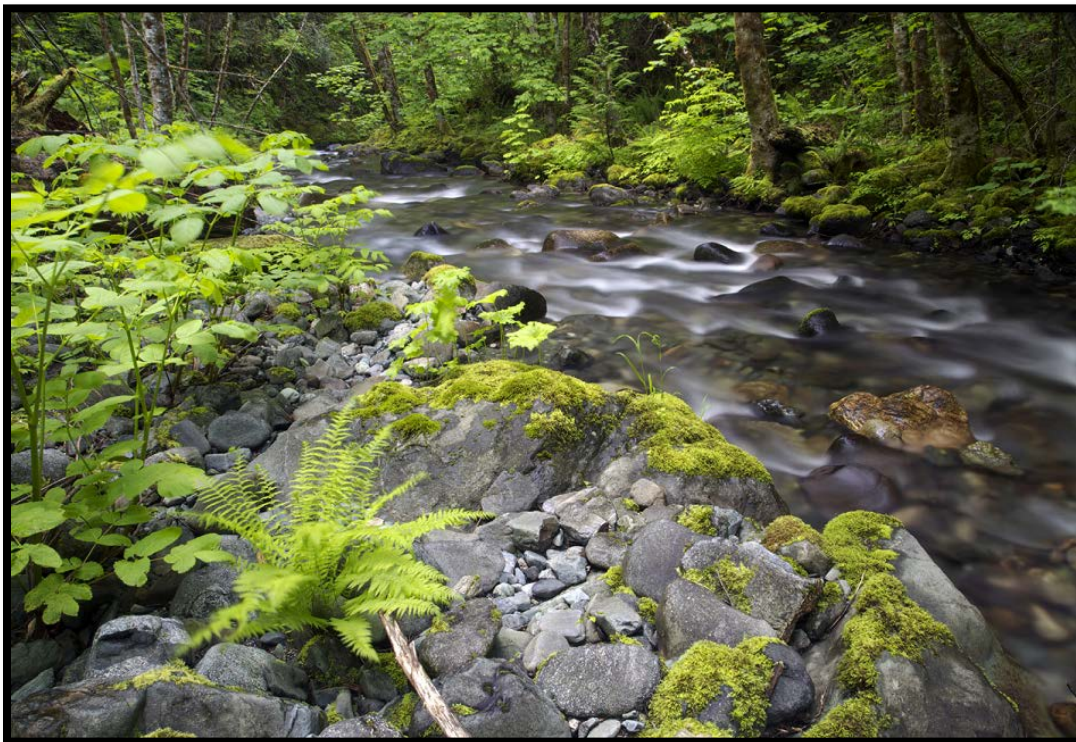
opportunity, coordination of the deferred compensation programs, employer-employee relations, labor negotiations, compliance with the Americans with Disabilities Act employment section, and maintenance of employee medical leaves and other employee actions.

In addition, the department coordinates the grievance and appeals process for all county departments.

HR provide personnel services to all county departments, including 2,196 funded FTE positions as reported in the Board adopted FY 2016-17 budget. HR also serves the citizens of Humboldt County, whether it is those seeking employment, or those referring prospective employees.

It is the goal of HR to develop staff into fully cross-trained, well-rounded professional human resources generalists in the effort to provide the county with the highest quality personnel/human resource services.

This budget group supports the Board's Strategic Framework, Core Roles by providing for and maintaining infrastructure.



Risk Management**Risk Management Summary
FY 2017-18 Adopted Budget**

	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Request	2017-18 Adopted	Increase (Decrease)
Revenues						
Operating Revenue & Contributn	27,973,466	30,657,630	32,319,509	32,852,267	32,613,649	294,140
Use of Money and Property	35,463	60,564	97,401	0	0	(97,401)
Charges for Current Services	868,059	733,662	654,107	681,811	681,811	27,704
Other Revenues	622,443	513,564	280,772	132,785	132,785	(147,987)
General Fund Contribution	0	352,587	0	0	0	0
Total Revenues	29,499,431	32,318,007	33,351,789	33,666,863	33,428,245	76,456
Expenditures						
Salaries & Employee Benefits	437,745	501,698	535,494	610,031	505,452	(30,042)
Services and Supplies	55,331	57,288	82,936	197,106	63,067	(19,869)
Other Charges	(97,725)	199,107	261,899	14,304	14,304	(247,595)
Purchased Insurance Premiums	602,342	572,922	658,778	646,800	646,800	(11,978)
Self-Insurance Expenses	26,425,344	29,540,335	30,377,274	32,923,706	32,923,706	2,546,432
Total Expenditures	27,423,037	30,871,350	31,916,381	34,391,947	34,153,329	2,236,948
Net Revenues (Expenditures)	2,076,394	1,446,657	1,435,408	(725,084)	(725,084)	(2,160,492)
Additional Funding Support						
3520 IGS-County Insurance	(351,197)	31,523	(7,759)	0	0	7,759
3522 Employee Benefits Fund	(77,207)	(50,766)	18,843	(15,629)	(15,629)	(34,472)
3523 Workers Compensation	(310,393)	(157,130)	(334,056)	1,000,000	1,000,000	1,334,056
3524 Liability Insurance	(514,477)	(693,872)	(728,859)	(621)	(621)	728,238
3525 Medical Plan	220,987	59,897	(323,070)	(216,863)	(216,863)	106,207
3526 Dental Plan	(358,546)	(297,575)	(133,137)	(19,456)	(19,456)	113,681
3527 Unemployment Insurance	(445,164)	(569,570)	(276,117)	(17,147)	(17,147)	258,970
3528 Purchased Insurance Premiums	(240,397)	230,836	348,747	(5,200)	(5,200)	(353,947)
Total Additional Funding Support	(2,076,394)	(1,446,657)	(1,435,408)	725,084	725,084	2,160,492
Staffing Positions						
Allocated Positions	4.00	5.00	5.00	6.00	6.00	1.00

Purpose

The Human Resource Department's Risk Management (RM) services include identification, analysis and treatment of the county's exposures to loss; safety and loss-control programs; administration of all employee benefit programs, both self-insured and premium-based; claims administration of the self-insured liability programs and supervising the county's third-party administrator for primary workers' compensation.

RM is also responsible for administering the county's property insurance by filing any claims resulting in a property loss and recovering any loss from the county's insurer. RM also coordinates claims involving the airports,

medical malpractice, faithful performance and crime bond, watercraft, boiler and machinery, and special insurance programs. RM subrogates to recover the costs for damage to county vehicles, equipment, and property caused by a third party. RM is responsible for the county's Health Insurance Portability and Accountability Act (HIPAA), Americans with Disabilities Act (ADA), and California Occupational Safety and Health Administration (Cal-OSHA) compliance. Additionally, RM provides, develops and monitors state and federal required training programs and skill level improvement workshops.

Proposed Budget

The overall RM proposed budget for FY 2017-18 is \$34,153,329, a decrease of \$64,291 or less

Risk Management

than 1 percent from the previous year. The changes to individual programs are explained below.

Proposed Personnel Allocation

The proposed personnel allocation for Risk Management for FY 2017-18 is 6.0 FTE with no frozen positions. This is an increase in 1.0 FTE.

Additions:

1.0 FTE Director of Human Resources
1.0 FTE Assistant Director of Human Resources

Deletions:

1.0 FTE ADA Coordinator *

*Position reallocated to CAO-ADA Compliance (152)

Board Adopted

The Board adopted this budget as recommended.

Program Discussion

RM services provide training workshops to county employees on safety, discrimination, ethics, state and federally required training, defensive driving, and disaster compliance with National Incident Management Systems and Standardized Emergency Management Systems. Additionally, staff provides, develops and monitors mandated training programs and skill level improvement workshops. Consultations are provided to departments regarding safety and health issues, and assist in developing loss-prevention programs and policies. RM actively participates with the California State Association of Counties Excess Insurance Authority (CSAC-EIA) in Third Party Administrator contracts and insurance coverage renewals.

This budget group supports the Board's Strategic Framework, Core Roles by creating opportunities for improved safety and health.

3520 359 Risk Management Administration

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

The proposed budget for FY 2017-18 is \$581,915, a decrease of \$35,265 or four percent from the prior year.

3522 352 Employee Benefits

This budget 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).

The proposed budget for FY 2017-18 is \$413,477; an increase of \$23,686 or 6 percent from the prior year. The increase is primarily due to increased vision claims.

3523 353 Workers' Compensation

This budget provides funding for workers' compensation premiums, administration and employee safety expenses.

The proposed budget for FY 2017-18 is \$6,386,133, an increase of \$156,855 or 3 percent from the prior year.

3524 354 Liability

This budget 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 claims.

Risk Management

The proposed budget for FY 2017-18 is \$2,954,366 increase of \$181,804 or 6 percent from the prior year. This increase is primarily the result of increased claim payments.

3525 355 Medical Plan

This budget provides funding for medical health plan costs and flu shots.

The proposed budget for FY 2017-18 is \$21,458,622, an increase of \$292,991 or just over 1 percent from the prior year.

3526 356 Dental Plan

This budget provides funding for the county's self-insured dental expense and administration.

The proposed budget for FY 2017-18 is \$1,469,968, an increase of \$2,929 or less than 1 percent from the prior year.

3527 357 Unemployment

This budget provides funding for the self-insured unemployment claims and claims administration.

The proposed budget for FY 2017-18 is \$212,237, an increase of \$30,048 or 14 percent from the prior year. This is a result of increased claim payments.

3528 358 Purchased Insurance Premiums

This budget provides funding to procure property, medical malpractice, life insurance, airport, crime bond and other special miscellaneous insurance coverage.

The proposed budget for FY 2017-18 is \$676,611, a decrease of \$306,880 or 31 percent from the prior year. The decrease is due to a refund to contributing departments of \$300,000 that was issued in FY 2016-17. Fund balance has been reduced to an appropriate level, it is not anticipated that a refund will be necessary in FY 2017-18.



Measure Z
FY 2017-18 Adopted Budget

	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Request	2017-18 Adopted	Increase (Decrease)
Revenues						
Taxes	0	0	11,166,990	11,090,596	11,090,596	(76,394)
Total Revenues	0	0	11,166,990	11,090,596	11,090,596	(76,394)
Expenditures						
Salaries & Employee Benefits	0	2,654,766	5,251,220	6,659,610	6,250,818	999,598
Services and Supplies	0	1,505,345	2,564,804	3,637,275	2,057,517	(507,287)
Other Charges	0	3,462,597	4,064,406	6,776,337	3,308,609	(755,797)
Fixed Assets	0	172,905	54,213	945,500	255,000	200,787
Intrafund Transfers	0	(6,615)	0	0	0	0
Total Expenditures	0	7,788,998	11,934,643	18,018,722	11,871,944	(62,699)
Net Revenues (Expenditures)	0	(7,788,998)	(767,653)	(6,928,126)	(781,348)	(13,695)
Additional Funding Support						
1100 General Fund	0	7,788,998	767,653	6,928,126	781,348	13,695
Total Additional Funding Support	0	7,788,998	767,653	6,928,126	781,348	13,695
Staffing Positions						
Allocated Positions	0.00	0.00	64.00	66.50	67.00	3.00

Purpose

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

Measure Z supports the Board’s Strategic Framework, Core Roles by creating opportunities for improved safety and health.

Proposed Budget

The proposed budget for FY 2017-18 is \$11,489,916, a decrease of \$2,018,322 or 14 percent from the previous year. This decrease is due to savings from FY 2015-16 that was allocated in FY 2016-17, increasing the funding capabilities. A total of \$4,693,015 is proposed for new applications in FY 2017-18, plus \$280,000 in funding that is being carried forward into FY 2017-18 and \$6,516,901 in ongoing expenses from the previous year’s allocations to the Auditor, Sheriff, Probation, Department of Health and Human Services, District Attorney, Public Defender and County Counsel.

Board Adopted

The Board adopted this budget as recommended with four amendments. The Board approved the following Measure Z requests totaling \$382,028:

- \$189,870 for the Department of Health and Human Services to provide Adult Protective Services, including the allocation of a 1.0 FTE Program Coordinator.
- \$162,158 for the Sheriff’s Office to conduct a radio system needs study.
- \$15,000 for Mountain Community and Culture to conduct a walkability study in the Willow Creek area of Humboldt County.
- \$15,000 for the Library to increase security at the Eureka Main Library.

Program Discussion

Measure Z, a half-cent sales tax set to sunset in 2019, was voted on by the citizens of Humboldt

Measure Z

County on November 4, 2014. With an approving vote, Measure Z was put into effect on April 1, 2015. The intent for Measure Z funding is to maintain and improve essential services such as 24-hour patrols, 9-1-1 emergency response, crime investigation and prosecution, drug enforcement and prevention, services for abused children and the mentally ill, rural fire protection, road repairs and other county services.

The Citizens' Advisory Committee was established to make recommendations to the Board of Supervisors on the expenditure of these funds. A total of 44 applications were received, however one was withdrawn by the submitting party. Of those applications, five were submitted by county agencies and 24 by non-county agencies totaling \$11,038,920 in funding requests. The requests are outlined as follows:

1. \$55,548 for Affordable Homeless Housing Alternatives, Inc. to develop and supervise a safe, legal, transitional sanctuary camp.
2. \$575,000 for Alcohol and Drug Care Services, Inc. for the purchase and remodel of a vacant skilled nursing facility to be converted into a treatment facility.
3. \$74,045 for Area 1 Agency on Aging for the Long Term Care Ombudsman program. This program advocates for residents in long-term care settings and investigates allegations of elder abuse and neglect.
4. \$125,000 for Boys & Girls Club of the Redwoods to increase training and teen center unit director time from 35 to 40 hours per week, as well as add a full-time staff person to split time between Eureka and McKinleyville Teen Center locations and a part-time staff person per unit.
5. \$100,000 for Boys & Girls Club of the Redwoods to expand to offer additional programming at another site near the clubhouse and Alice Birney.
6. \$100,000 for Boys & Girls Club of the Redwoods to increase the director and program assistant time spent in Teen Court, as well as adding additional staff based in Fortuna to establish an Eel River Valley court.
7. \$465,222 for City of Arcata Police Department/Sheriff for two student resource officers and two juvenile probation diversion positions to directly serve K-12th students and families in the north county to work collaboratively with the schools to reduce truancy and to keep juveniles out of the juvenile justice system.
8. \$75,317 for City of Blue Lake for one half-time deputy sheriff.
9. \$5,580 for City of Blue Lake to purchase two radar feedback signs.
10. \$459,140 for Eureka Police Department to continue funding two full-time positions to expand the scope and capabilities of the Mobile Intervention & Services Team (MIST) and implement the Focus Strategies Homeless Strategy and Implementation Plan.
11. \$54,000 for City of Ferndale Police Department to purchase a 4x4 heavy duty truck outfitted with emergency equipment.
12. \$192,580 for City of Fortuna Police Department to fund a Fortuna police officer assigned as a school resource

- officer to serve High Schools and Elementary Schools within the Eel River Valley.
13. \$149,580 for City of Fortuna Police Department to fund a drug task force officer to be assigned to the Eel River Valley.
 14. \$30,969 for City of Fortuna Police Department to purchase 20 tasers and accessories.
 15. \$76,741 for City of Rio Dell Police Department for one full-time community services officer to support the mission of the city's law enforcement officers.
 16. \$34,101 for City of Rio Dell Police Department for maintaining the current Measure Z funding for a part-time clerical position in the city's police department to support law enforcement, nuisance abatement and code enforcement.
 17. \$162,685 for City of Trinidad for one full-time deputy sheriff position to provide a dedicated peace officer in the Trinidad area seven days a week.
 18. \$189,869 for the Department of Health and Human Services to develop an interagency Elder and Vulnerable Adult Services Team (EVASt).
 19. \$10,000 for the Department of Health and Human Services to purchase 133 nasal Narcan kits.
 20. \$40,131 for District Attorney to hire a non-sworn investigator to assist in review of materials related to homicides and other violent crimes.
 21. \$112,000 for Garberville Sanitary District to repair 14 failing fire hydrants.
 22. \$3,622 for Humboldt Area Center for Harm Reduction to fund three outdoor Safe Disposal Bins to be placed in Eureka and Arcata for safe disposal of used hypodermic needles.
 23. \$57,000 for Humboldt County 2-1-1 to continue to work as a lead second responder and Volunteer Organizations Active in Disaster (VOAD).
 24. \$2,172,679 for Fire Chiefs' Association for equipment such as construction of fire stations, personal protective equipment and fire hose, and dispatch services and efforts to improve sustainability. As well as out of jurisdiction response to Highway 299 and the Avenue of the Giants.
 25. \$125,000 for the Humboldt County Library to fund a community health outreach coordinator and a facilities and safety coordinator, plus additional funding for an outside security guard at the Main Eureka Library.
 26. \$13,920 for Humboldt IPA on behalf of RX Safe Humboldt Coalition to fund ongoing expenses associated with the safe disposal of unwanted medications.
 27. \$17,030 for McKinleyville Community Collaborative to fund an existing county-wide home visiting program to families that are at high risk of experiencing abuse or neglect.
 28. \$357,801 for K'ima:w Medical Center for the continuation of ambulance service in the Willow Creek Service area.
 29. \$54,268 for Kunle Centre to maintain a warm line and peer support groups for people over the age of 18 who are

- experiencing anxiety, stress, suicidal thoughts or other mental health issues.
30. \$50,000 for Mountain Community and Culture to conduct a pedestrian safety walkability/mobility study for the downtown Willow Creek area.
 31. \$106,650 for North Coast Substance Abuse Council, Inc. to provide treatment services to individuals who lack the financial ability to pay for such services. In addition, funding is requested to replace a van in order to safely transport clients.
 32. \$3,000,000 for county Public Works to provide funding for chip sealing and slurry sealing of county roads to prevent pavement failures and insure safer driving surfaces.
 33. \$291,000 for county Public Works to provide funding for the portion of Federal Aviation Administration mandated Aircraft Rescue and Fire Fighting (ARFF) services required for commercial service at Arcata-Eureka Airport that is not covered by Transportation Security Administration.
 34. \$145,000 for county Public Works to provide security services at the Arcata-Eureka Airport.
 35. \$32,000 for county Public Works to provide Arcata Fire Department with ARFF training.
 36. \$80,000 for county Public Works to fund traffic signal battery back-up systems for county's signalized intersections.
 37. \$8,500 for county Public Works to install cell phone service paddle markers for turn-outs on rural roads with limited cell coverage.
 38. \$9,200 for county Public Works to create a gated entrance at Mad River County Park to curtail inappropriate nighttime activity.
 39. \$330,000 for county Public Works to replace fire truck and small back-up truck at ACV.
 40. \$18,000 for RBS Enterprises to outfit Eureka and the surrounding areas with one repeater for new low-power mini-transceivers that will exchange data with the repeater as far as 20 miles away allowing agency asset tracking.
 41. \$730,484 for the Sheriff to staff two deputy sheriffs, one community services officer, one public information officer and funding for overtime. Purchase a four 4-WD rescue/recovery vehicle intended for snow and the inclement environment of Humboldt County.
 42. \$309,658 for the Sheriff to conduct a radio systems need study that will provide a comprehensive report on geographic areas of the county that do not have proper radio coverage to ensure the safety of emergency services personnel.
 43. \$39,600 for Southern Trinity Area Rescue to provide ambulance services to the Eastern Humboldt/Southern Trinity County area off Highway 36.
- Full funding is recommended for items 13, 16, 35, 38 and 43. In order to provide funding to the most applicants as possible, partial funding is recommended for items 3, 5, 7, 8, 10, 11, 12, 17, 21, 24, 28, 32, 41 and 42. More detail on the amounts recommended for funding can be found in the appendices beginning on page J-33.
- The remaining Measure Z request are not proposed because they did not receive a priority

Measure Z

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.

Proposed Personnel Allocation

The proposed personnel allocation for Measure Z for FY 2017-18 is 67.0 FTE with no frozen positions. This is an increase of 2.0 FTE from the prior year. Positions changes are detailed in the budget unit sections and in the Position Allocation table.

1100 197 Measure Z Contribution Other

The proposed budget for Measure Z Contribution is \$3,139,696, a decrease of \$621,554 or 16 percent, from the previous year. This decrease is primarily due to a reduction in the allocation to the Fire Chief's Association in an effort to fund as many projects as possible.

This budget unit contains the allocations for all non-county agencies who have been allocated Measure Z funding. For FY 2017-18, 23 agencies submitted a total of 29 applications totaling \$5,738,078. A total of 13 agencies are recommended for funding totaling \$3,034,969.

1100 889 General Purpose Revenue Measure Z

The proposed budget for General Purpose Revenue Measure Z is \$11,090,596, an increase of \$663,396 or 6 percent from the prior year. This increase is due to an anticipated increase in sales tax revenue.

1100 292 Public Defender Measure Z

The proposed budget for Public Defender Measure Z is \$216,657, an increase of 5 percent

from the prior year. This change is primarily due to negotiated salary and benefit increases. The proposed personnel allocation for Public Defender Measure Z for FY 2017-18 is 2.0 FTE, there are no changes from the prior year.

1100 293 DHHS Measure Z

The proposed budget for DHHS Measure Z is \$562,802, an increase of \$29,876 or 5 percent from the prior year. This change is primarily due to negotiated salary and benefit increases.

The proposed personnel allocation for DHHS Measure Z for FY 2017-18 is 7.0 FTE, there are no changes from the prior year.

1100 295 District Attorney Measure Z

The proposed budget for District Attorney Measure Z is \$1,155,986, an increase of \$57,342 or 5 percent from the prior year. This change is primarily due to negotiated salary and benefit increases.

The proposed personnel allocation for District Attorney Measure Z for FY 2017-18 is 11.0 FTE, there are no changes from the prior year.

1100 296 Probation Measure Z

The proposed budget for Probation Measure Z is \$496,361, a decrease of \$27,973 or 5 percent from the prior year. This change is primarily due to a reduction in training and equipment expense required for new hires as the majority of the Probation Measure Z positions have been filled.

The proposed personnel allocation for Probation Measure Z for FY 2017-18 is 6.0 FTE. There will be no changes from the previous fiscal year.

1100 297 Sheriff Measure Z

The proposed budget for Sheriff Measure Z is \$4,516,842, an increase of \$359,491 or 8

Measure Z

percent, from the prior year. This increase is due to the addition of 2.0 FTE and funding to begin a radio systems needs evaluation. Fixed asset funding of \$255,000 is proposed for fixed asset needs associated with the carry forward of funding for a Bearcat rescue and recovery vehicle and the purchase of two additional patrol vehicles; additional detail on the equipment is available in the Capital Expenditure table.

The proposed personnel allocation for Sheriff Measure Z for FY 2017-18 is 38.0 FTE. This is an increase of a 2.0 FTE from the previous year.

Additions:

1.0 FTE Community Services Officer

1.0 FTE Public Information Specialist

1100 298 Public Works Measure Z

The proposed budget for Public Works Measure Z is \$1,219,754, a decrease of \$1,812,766 or 59 percent from the prior year. This decrease is due to a reduction in the allocation for road improvements.

The Public Works Measure Z budget unit has no personnel allocations proposed for FY 2017-18.

1100 299 County Counsel Measure Z

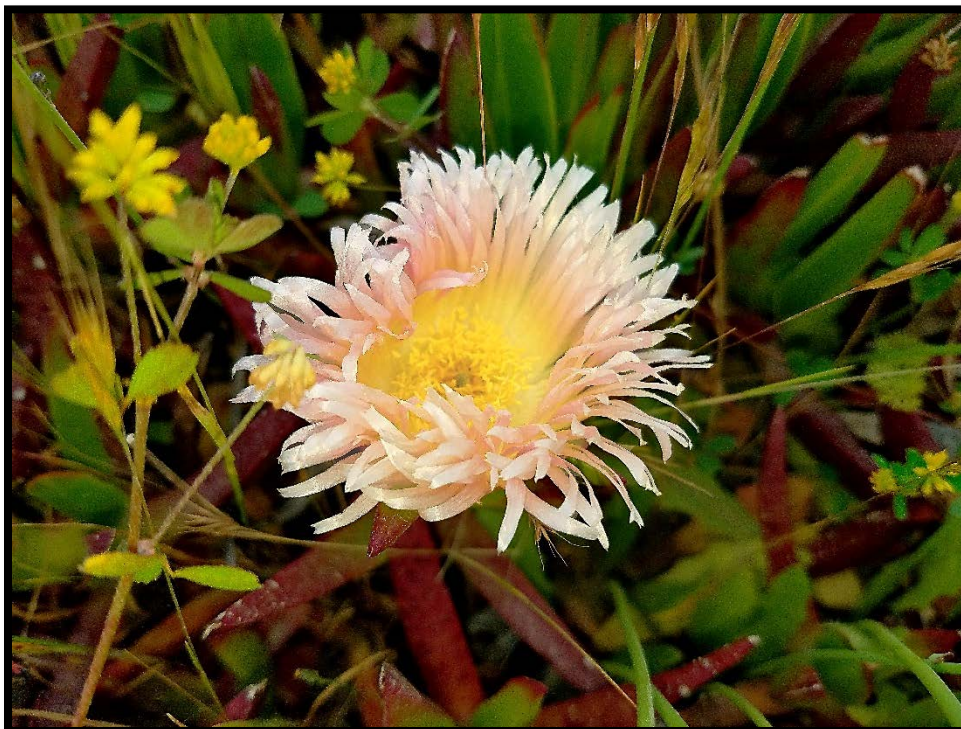
The proposed budget for County Counsel Measure Z is \$132,216, a decrease of \$15,390 or 10 percent from the prior year. This decrease is due to one-time monies for cleanups that was allocated in FY 2016-17.

The proposed personnel allocation for County Counsel Measure Z for FY 2017-18 is 1.5 FTE positions for FY 2017-18, there is no change from the prior year.

1100 300 Auditor-Controller Measure Z

The proposed budget for Auditor-Controller Measure Z is \$49,329, an increase of \$389 or less than 1 percent from the prior year.

The proposed personnel allocations for Auditor-Controller Measure Z for FY 2017-18 is 0.5 FTE. There is no change from the prior year.



Certificates of Participation-Payments (1100 190)

Amy S. Nilsen
County Administrative Officer

1100 - General Fund
FY 2017-18 Adopted Budget

	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Request	2017-18 Adopted	Increase (Decrease)
Revenues						
Other Governmental Agencies	364,381	354,027	370,346	354,027	354,027	(16,319)
Total Revenues	364,381	354,027	370,346	354,027	354,027	(16,319)
Expenditures						
Other Charges	1,397,868	1,389,348	1,394,329	1,496,168	1,496,168	101,839
Total Expenditures	1,397,868	1,389,348	1,394,329	1,496,168	1,496,168	101,839
Net Revenues (Expenditures)	(1,033,487)	(1,035,321)	(1,023,983)	(1,142,141)	(1,142,141)	(118,158)
Staffing Positions						
Total Staffing	0.00	0.00	0.00	0.00	0.00	0.00

Purpose

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.

Proposed Budget

The proposed budget for FY 2017-18 is \$1,496,168, an increase of \$101,839 or 7 percent from the previous year. The General Fund contribution is \$1,142,141, which represents a \$148,301 increase from FY 2016-17. This increase is primarily due to additional funding of \$100,000 to begin the repayment on the 2016 Finance Plan.

The overall budget is increasing due to higher COP payments, and the General Fund contribution is also increasing due to an anticipated reduction in the Proposition 172 allocation in the amount of \$46,462 for FY 2017-18.

Additional Funding Requests

One additional funding request of \$250,000 was submitted for the debt service payments anticipated for the 2016 COP Financing. This request would cover the annual cost of repayment for the debt issuance approved by the Board on January 19, 2016. This loan is covering costs for the Juvenile Hall, Weights and Measures building, Public Defender, Courthouse, Airport restaurant and Eureka Vets Hall capital projects. This request is recommended for reduced funding in the amount of \$100,000, as no all debt is likely to be issued this fiscal year.

Board Adopted

The Board adopted this budget as recommended.

Program Discussion

This budget funds long-term debt payments on the county’s capital improvement projects. The budget of \$1,496,168 includes funding in the following amounts:

- \$65,426 1994 Library Project
- \$258,956 1994 Jail Phase I Project

- \$41,943 1996 Regional Juvenile Center Project
- \$103,901 1996 Jail Phase I Project
- \$126,683 1996 Jail Phase II Project
- \$172,253 1996 Jail Phase II Public Safety Project
- \$278,070 2004 Animal Shelter Project
- \$180,075 2012 Earthquake Repairs
- \$168,861 2012 Juvenile Hall
- \$100,000 2016 Financing

The 1994 COP financed the Eureka Library and Jail Phase I. It also included remodeling the ground floor of the Courthouse after the Eureka Police Department moved out. The Library budget includes an additional \$52,396 paid toward the Library debt service; the above amount represents that portion allocated to the General Fund.

The 1996 COP financed modifications to Jail Phase I resulting from the decision to construct the second phase of the Jail, the Jail Phase II project, and the Juvenile Regional Facility. A portion of this debt service payment, \$354,057, is paid from sales taxes dedicated to public safety purposes.

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

In FY 2011-12 the Board authorized the Treasurer/Tax Collector to refinance the COP's

into a single debt obligation. This has resulted in savings to the county as a result of the low interest rates available. The refinance did not increase the term of the debt.

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

On April 19, 2016, the Board authorized a plan to finance county office space and capital improvement projects in the amount of \$5.59 million. These projects were originally approved on January 19, 2016. The list of projects consists of: Juvenile Hall Replacement \$2.1 million; Weights and Measures Building \$1.14 million; 1001 4th Street for Architectural and Engineering Services \$1.2 million; Fifth-floor of Courthouse Remodel \$900,000; and the Arcata/Eureka Airport Restaurant \$250,000. In addition, on April 18, 2017, the Board approved an additional \$594,035 in matching funds to be included in the finance plan for the Eureka Veterans Memorial Building. The \$594,035 is in addition to the \$5.59 million for a total of \$6.18 million. As projects included in the 2016 COP get underway, the county will need to budget an allocation of approximately \$250,000 annually for a fixed period (30-years). For FY 2017-18 the proposed budget includes a payment of \$100,000 to begin repaying the 2016 financing.

This budget supports the Board's Strategic Framework, Core Roles by providing for and maintaining infrastructure.

Contingency Reserve (1100 990)

Amy S. Nilsen
County Administrative Officer

1100 - General Fund
FY 2017-18 Adopted Budget

	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Request	2017-18 Adopted	Increase (Decrease)
Revenues						
Total Revenues	0	0	0	0	0	0
Expenditures						
Services and Supplies	0	0	832	1,500,000	1,500,000	1,499,168
Total Expenditures	0	0	832	1,500,000	1,500,000	1,499,168
Net Revenues (Expenditures)	0	0	(832)	(1,500,000)	(1,500,000)	(1,499,168)
Staffing Positions						
Total Staffing	0.00	0.00	0.00	0.00	0.00	0.00

Purpose

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

Proposed Budget

A Contingency Reserve of \$1,500,000 is proposed for FY 2017-18 based on other funding needs in the General Fund. This is an increase of \$27,649 from the FY 2016-17 adopted contingency amount of \$1,472,351. During FY 2016-17 the Contingencies budget was increased to \$2,104,394 after budget adoption to allow for a contribution to Reserves in FY 2017-18 in the amount of \$350,000 and \$282,043 in Cannabis Excise Tax revenue to be allocated to Contingencies for the purpose of completing the Cannabis Environmental Impact Review.

Board Adopted

The Board adopted this budget as recommended.

Program Discussion

The Reserve for Contingencies budget is for unanticipated requirements occurring in all county operations during the fiscal year. 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. The proposed contingency amount for FY 2017-18 represents slightly more than 1 percent of the total General Fund revenues. The proposed \$1,500,000 contingency reserve is far less than the 6 percent target established in Board policy on Contingencies and Reserves. While the current contingency level is very low, it is consistent with recent recommendations based on funding availability.

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

This budget unit supports the Board's Strategic Framework, Priorities for New Initiatives by managing resources to ensure sustainability of services.

Contributions to Other Funds (1100 199)

County Administrative Officer

**1100 - General Fund
FY 2017-18 Adopted Budget**

	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Request	2017-18 Adopted	Increase (Decrease)
Revenues						
Other Governmental Agencies	201,887	192,420	201,226	192,420	192,420	(8,806)
Other Revenues	248,816	352,587	0	0	0	0
Total Revenues	450,703	545,007	201,226	192,420	192,420	(8,806)
Expenditures						
Other Charges	6,218,391	8,331,955	8,205,067	8,858,581	8,846,696	641,629
Total Expenditures	6,218,391	8,331,955	8,205,067	8,858,581	8,846,696	641,629
Net Revenues (Expenditures)	(5,767,688)	(7,786,948)	(8,003,841)	(8,666,161)	(8,654,276)	(650,435)
Staffing Positions						
Total Staffing	0.00	0.00	0.00	0.00	0.00	0.00

Purpose

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.

Proposed Budget

The proposed budget for FY 2017-18 is \$6,854,696, a decrease of \$1,309,397 from the previous year. The General Fund contribution is \$6,662,276 for FY 2017-18.

The proposed budget does not include a contribution to the Public Agency Retirement Services (PARS) Post Employment Trust as the county has begun to contribute a fixed percentage to PARS based on actual payroll costs. The proposed budget does include a contribution to the General Reserve in the amount of \$500,000, a decrease of \$250,000 from fiscal year 2016-17. Funding for this contribution to the General Reserve comes from available fund balance.

Additional Funding Requests

Various departments submitted additional funding requests that require a contribution from the General Fund to another fund. These requests

totaled \$2,292,885. The requests are outlined as follows:

1. \$80,548 contribution to Economic Development for a position to support business, workforce development and creation of private sector jobs.
2. \$100,000 contribution to the ADA trust to provide extra-help staffing to manage projects.
3. \$800,000 contribution to the ADA trust to complete mandated ADA compliance projects.
4. \$150,000 additional contribution to General Reserves.
5. \$400,000 contribution to Mental Health for early childhood mental health projects and support.
6. \$425,900 contribution to Alcohol and Drug fund for detox services.
7. \$163,302 contribution to Environmental Health for enforcement of cannabis related environmental violations.
8. \$173,135 contribution to the Library fund to maintain current services and staffing levels.

The County Administrative Office recommends the additional funding requests:

- \$900,000 for ADA mandated projects

- \$150,000 for additional General Reserves contribution
- \$150,000 for childhood mental health services
- \$110,000 to maintain Library staffing levels

Although the remaining requests have merit they are not recommended because they did not achieve a priority level that allowed them to be funded based on available financial resources. As additional funding becomes available, unfunded requests will be considered during the First Quarter and/or Mid-year Budget Review process.

Board Adopted

The Board adopted this budget as recommended with five amendments. The Board approved funding the following:

- \$671,000 for capital projects
- \$671,000 for ADA mandated projects
- \$250,000 for the Department of Health and Human Services to respond to Adverse Childhood Experiences
- \$200,000 for deferred maintenance
- \$200,000 to conduct a facility assessment plan

Program Discussion

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.

This budget unit supports the Board's Strategic Framework, Priorities for New Initiatives by managing resources to ensure sustainability of services.

The allocations are as follows:

- \$85,382 for a loan to the McKay Tract Community Forest (and increase of \$15,382)
- \$500 for special district benefit assessment on county owned property (no change from previous fiscal year)
- \$17,219 for communications expense for administering utilities for General Fund departments (no change from the previous fiscal year)
- \$33,891 for contributions to veterans' organizations located in Arcata, Eureka, Ferndale, Fortuna, Garberville, McKinleyville, and Rio Dell (no change from the previous fiscal year)
- \$36,566 for Local Agency Formation Commission
- \$192,420 for contribution of Proposition 172 sales tax proceeds to independent fire protection districts (decrease of \$24,413 from the previous fiscal year)
- \$500,000 for contribution to General Reserve (an decrease of \$250,000 from the previous fiscal year)
- \$425,065 for county Library System, (includes base funding of \$153,000 and additional funding of \$110,000, \$8,000 for the Hoopa Library and the General Fund's obligation for the County Librarian position of \$154,065; an overall increase of \$111,844 from the previous fiscal year)
- \$544,899 for Mental Health (includes funding for services to the Jail for Mental Health services and additional funding for early childhood mental health services; this is an increase of \$150,000 from the prior fiscal year)
- \$64,250 for Deferred Maintenance Trust Fund
- \$673,661 for Public Health (includes base funding of \$591,126 plus \$65,000 for tobacco

Contributions to Other Funds (1100 199)

County Administrative Officer

- education, no change from the previous fiscal year)
- \$3,320,349 for Social Services (no change from the previous fiscal year)
- \$100,000 for ADA Compliance expenses for a CAO Project Manager to monitor ADA projects
- \$800,000 for ADA Trust Fund mandated ADA projects
- \$60,494 for Economic Development which represents 10 percent of the property tax increment received by the county from redevelopment dissolution



Courthouse Construction

Amy S. Nilsen
County Administrative Officer

1420 - Courthouse Construction
FY 2017-18 Adopted Budget

	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Request	2017-18 Adopted	Increase (Decrease)
Revenues						
Fines, Forfeits and Penalties	206,992	197,729	192,028	199,826	199,826	7,798
Other Revenues	0	6,625	0	0	0	0
Total Revenues	206,992	204,354	192,028	199,826	199,826	7,798
Expenditures						
Other Charges	316,454	309,720	322,171	309,720	309,720	(12,451)
Total Expenditures	316,454	309,720	322,171	309,720	309,720	(12,451)
Net Revenues (Expenditures)	(109,462)	(105,366)	(130,143)	(109,894)	(109,894)	20,249
Additional Funding Support						
1420 Courthouse Construction	109,462	105,366	130,143	109,894	109,894	(20,249)
Total Additional Funding Support	109,462	105,366	130,143	109,894	109,894	(20,249)
Staffing Positions						
Total Staffing	0.00	0.00	0.00	0.00	0.00	0.00

Purpose

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

Proposed Budget

The proposed budget for FY 2017-18 is \$309,720. There is no change from the previous fiscal year.

Board Adopted

The Board adopted this budget as recommended.

Program Discussion

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.

The expenditures shown above represent the Certificates of Participation (COP) long-term debt financing associated with the Courthouse Remodeling project that was completed in December 2004.

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 budget group supports the Board's Strategic Framework, Core Roles by providing for and maintaining infrastructure.

**1410 - Criminal Justice Construction
FY 2017-18 Adopted Budget**

	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Request	2017-18 Adopted	Increase (Decrease)
Revenues						
Fines, Forfeits and Penalties	297,514	284,192	274,297	285,000	285,000	10,703
Use of Money and Property	17,847	12,781	29,437	14,800	14,800	(14,637)
Other Revenues	15,284	0	0	0	0	0
Total Revenues	330,645	296,973	303,734	299,800	299,800	(3,934)
Expenditures						
Other Charges	215,896	165,379	126,159	1,028,390	1,028,390	902,231
Total Expenditures	215,896	165,379	126,159	1,028,390	1,028,390	902,231
Net Revenues (Expenditures)	114,749	131,594	177,575	(728,590)	(728,590)	(906,165)
Additional Funding Support						
1410 Criminal Justice Construction	(114,749)	(131,594)	(177,575)	728,590	728,590	906,165
Total Additional Funding Support	(114,749)	(131,594)	(177,575)	728,590	728,590	906,165
Staffing Positions						
Total Staffing	0.00	0.00	0.00	0.00	0.00	0.00

Purpose

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

Criminal Justice Construction has the following budget units:

- Criminal Justice COP (190)
- Criminal Justice Construction (242)

Proposed Budget

The proposed budget for FY 2017-18 is \$1,028,390, an increase of \$901,101 from the previous year. This increase is due to a \$915,000 contribution to the Juvenile Hall construction project that was not budgeted in FY 2016-17.

Board Adopted

The Board adopted this budget as recommended.

Program Discussion

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 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. 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

Criminal Justice Construction

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.

1410-190 Criminal Justice COP

The expenditures of \$113,290 in this budget unit represent the Criminal Justice Facilities Construction Fund’s contribution to the COP

payments associated with the Jail and Juvenile Regional Facility Construction projects (see COP Payments 1100 190 for more details).

1410-242 Criminal Justice Construction

Expenditures of \$915,000 in this budget unit are for the construction of a new Juvenile Hall facility.

The funds will be transferred as expended with the remaining balance being rolled forward into the next budget year.

This budget group supports the Board’s Strategic Framework, Core Roles by providing for and maintaining infrastructure.



General Purpose Revenues (1100 888)

Amy S. Nilsen
County Administrative Officer

1100 - General Fund
FY 2017-18 Adopted Budget

	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Request	2017-18 Adopted	Increase (Decrease)
Revenues						
Taxes	45,620,386	58,195,404	49,903,941	53,297,139	55,927,139	6,023,198
Operating Revenue & Contributn	12,420	0	0	0	0	0
Licenses and Permits	3,486	4,068	4,254	2,000	2,000	(2,254)
Use of Money and Property	241,454	352,550	528,578	373,412	373,412	(155,166)
Other Governmental Agencies	2,384,050	1,715,713	1,253,447	1,278,625	1,278,625	25,178
Charges for Current Services	677,560	975,442	1,292,048	623,365	623,365	(668,683)
Other Revenues	98,238	123,839	799,754	522,264	522,264	(277,490)
Total Revenues	49,037,594	61,367,016	53,782,022	56,096,805	58,726,805	4,944,783
Expenditures						
Intrafund Transfers	(3,158,654)	(3,129,842)	(3,704,705)	(3,221,956)	(3,221,956)	482,749
Total Expenditures	(3,158,654)	(3,129,842)	(3,704,705)	(3,221,956)	(3,221,956)	482,749
Net Revenues (Expenditures)	52,196,248	64,496,858	57,486,727	59,318,761	61,948,761	4,462,034
Staffing Positions						
Total Staffing	0.00	0.00	0.00	0.00	0.00	0.00

Purpose

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.

Proposed Budget

The proposed budget for FY 2017-18 is \$59,318,761 of discretionary revenue. This total represents an increase of \$1,492,242 or 2 percent, from the previous year. This increase is primarily due to additional Measure S revenues. There have been adjustments totaling \$2,941,271 that took place throughout FY 2016-17 to allow for additional General Fund expenditures. These costs were primarily for one-time investments in contributions to capital projects for ADA mandates, the Public Agency Retirement Services (PARS) Post-Employment Benefit Trust Program and a contribution to General Reserve for FY 2017-18.

In FY 2015-16, Measure Z revenues were included in this budget. In an effort to ensure a high level of transparency, those funds have been moved to budget unit 889 as of FY 2016-

17, contained in the Measure Z section beginning on page B-44.

Board Adopted

The Board adopted this budget as recommended with one amendment. The Board approved increased Cannabis Excise Tax revenues by \$2,630,000 due to revised estimates based on the permit process.

Program Discussion

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

requirements for Public Health, Mental Health, and Social Services programs, a significant portion of General Fund revenue is contributed to the Department of Health and Human Services.

The General Purpose Revenues budget unit collects revenues from a variety of sources, including property taxes, sales tax, transient occupancy (hotel/motel) tax; interest on investments; reimbursements from the state and federal governments; and A-87 charges to other county funds. A-87 charges are reimbursements to the General Fund for providing centralized services (such as accounting, building maintenance, and personnel services) to other funds.

They are named after the number of the federal circular that regulates how the charges are computed. A-87 reimbursements are charged two years in arrears, which means FY 2017-18 revenues are based on actual expenditures in FY 2015-16.

This budget unit supports the Board's Strategic Framework, Priorities for New Initiatives by managing resources to ensure sustainability of services.



Departmental Summary
FY 2017-18 Adopted Budget

	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Request	2017-18 Adopted	Increase (Decrease)
Revenues						
Taxes	215,918	225,922	246,644	204,216	204,216	(42,428)
Licenses and Permits	64,473	60,241	71,554	63,000	63,000	(8,554)
Other Governmental Agencies	21,396	9,210	20,015	20,000	20,000	(15)
Charges for Current Services	1,382,261	1,321,144	1,313,105	1,283,248	1,283,248	(29,857)
Other Revenues	317,579	358,594	330,867	358,534	358,534	27,667
Total Revenues	2,001,627	1,975,111	1,982,185	1,928,998	1,928,998	(53,187)
Expenditures						
Salaries & Employee Benefits	1,121,370	1,147,294	1,090,277	1,111,438	1,111,438	21,161
Services and Supplies	792,227	635,861	583,289	705,903	705,903	122,614
Other Charges	291,142	345,564	343,583	416,669	416,669	73,086
Fixed Assets	44	17,706	5,200	0	0	(5,200)
Intrafund Transfers	(9,439)	(5,064)	0	0	0	0
Total Expenditures	2,195,344	2,141,361	2,022,349	2,234,010	2,234,010	211,661
Net Revenues (Expenditures)	(193,717)	(166,250)	(40,164)	(305,012)	(305,012)	(264,848)
Additional Funding Support						
1100 General Fund	193,717	166,250	40,164	305,012	305,012	264,848
Total Additional Funding Support	193,717	166,250	40,164	305,012	305,012	264,848
Staffing Positions						
Allocated Positions	18.00	18.00	17.00	17.00	17.00	0.00

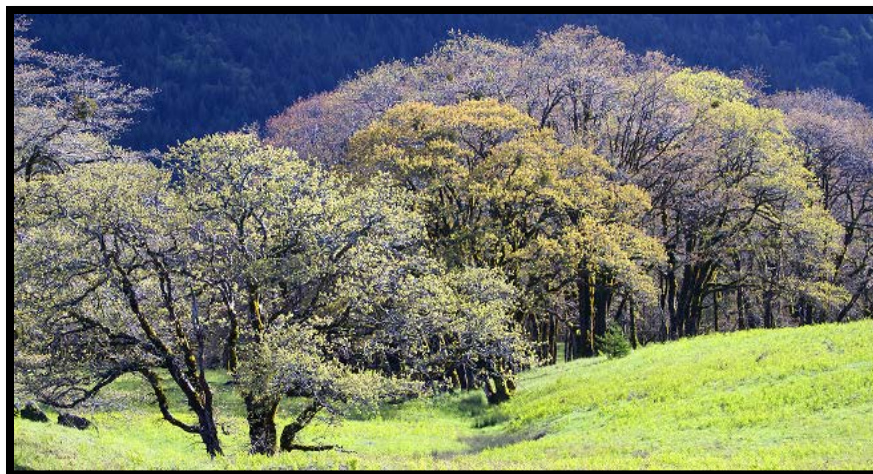
The Treasurer-Tax Collector's Office includes the following budget units:

Treasurer-Tax Collector

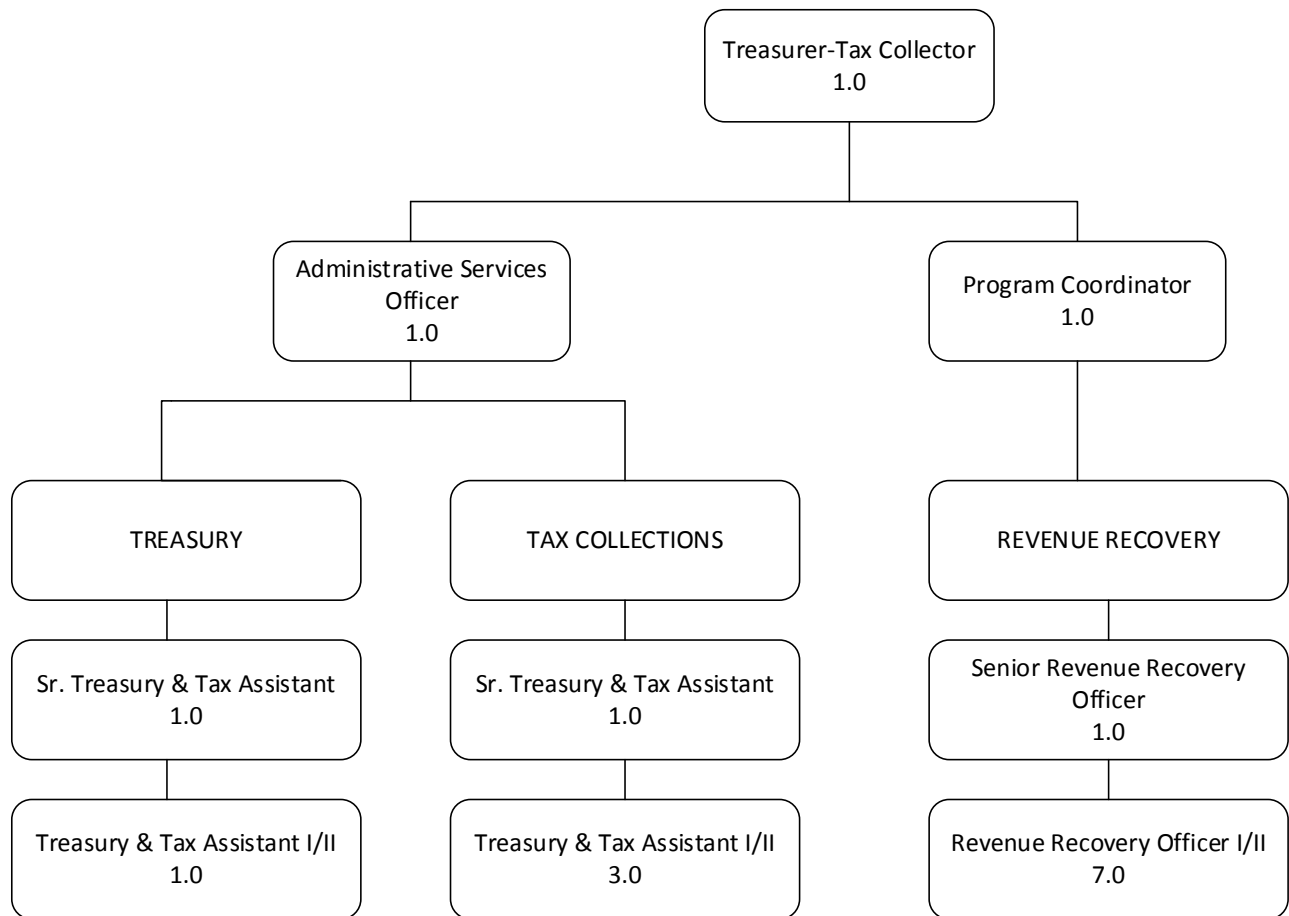
Revenue Recovery

- 1100 109 Treasury Expense
- 1100 112 Treasurer Tax Collector

- 1100 114 Revenue Recovery Team



Organizational Chart:



1100 - General Fund
FY 2017-18 Adopted Budget

	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Request	2017-18 Adopted	Increase (Decrease)
Revenues						
Taxes	215,918	225,922	246,644	204,216	204,216	(42,428)
Licenses and Permits	64,473	60,241	71,554	63,000	63,000	(8,554)
Charges for Current Services	254,322	277,348	269,831	247,548	247,548	(22,283)
Other Revenues	317,579	358,479	330,867	357,534	357,534	26,667
Total Revenues	852,292	921,990	918,896	872,298	872,298	(46,598)
Expenditures						
Salaries & Employee Benefits	550,230	567,144	493,392	521,116	521,116	27,724
Services and Supplies	321,505	332,966	307,869	377,163	377,163	69,294
Other Charges	224,466	255,951	262,491	287,902	287,902	25,411
Fixed Assets	0	17,706	5,200	0	0	(5,200)
Intrafund Transfers	(9,439)	(5,064)	0	0	0	0
Total Expenditures	1,086,762	1,168,703	1,068,952	1,186,181	1,186,181	117,229
Net Revenues (Expenditures)	(234,470)	(246,713)	(150,056)	(313,883)	(313,883)	(163,827)
Additional Funding Support						
1100 General Fund	234,470	246,713	150,056	313,883	313,883	163,827
Total Additional Funding Support	234,470	246,713	150,056	313,883	313,883	163,827
Staffing Positions						
Allocated Positions	8.00	8.00	8.00	8.00	8.00	0.00

Purpose

The Treasurer-Tax Collector’s office is divided into three primary functions for budget purposes: Treasury, Tax Collecting and Revenue Recovery. The department provides county-wide services not only to other county departments but also to other local government agencies not under the control of the county Board of Supervisors.

The Treasury Expense budget (1100 109) represents costs related to all banking transactions and reconciliation services, and includes transaction and custodial service expenses for portfolio investments. This budget unit tracks and segregates all treasury costs. These costs are fully reimbursed to the General Fund.

The Tax Collector budget (1100 112) represents costs to perform collections for all taxing agencies including the county, cities, school districts and various special districts.

The Treasurer-Tax Collector also safeguards and invests the monies for the county, school districts and most of the special districts in Humboldt county.

The Revenue Recovery budget (1100 114) represents costs to perform collections for delinquent court ordered debt, victim restitution and delinquent non-court ordered debt owed to county departments.

Proposed Budget

The Treasurer-Tax Collector’s (not including Revenue Recovery) proposed budget for FY 2017-18 is \$1,186,181, an increase of \$3,079 or less than 1 percent from the previous year.

The General Fund contribution is \$313,883, which represents a decrease of \$20,650 or a 6 percent from the prior year. The General Fund decrease is because there are no planned fixed asset costs for FY 2017-18.

Proposed Personnel Allocation

The proposed personnel allocation for the Treasurer-Tax Collector for FY 2017-18 is 8.0 FTE with no frozen positions. There are no changes from the previous fiscal year.

Board Adopted

The Board adopted this budget as recommended.

Program Discussion

Treasurer-Tax Collector's responsibilities include servicing taxpayers, title companies, and realtors, various governmental agencies including the State of California, the county, school districts, special districts, cities, commissions and other local government entities.

This budget group supports the Board's Strategic Framework, Priorities for New Initiatives, by providing community-appropriate levels of service and managing resources to ensure sustainability of services.

1100 109 Treasury Expense

Treasury staff receipt, deposit, disburse, and invest the funds of the county and most local government agencies in the county. The funds are deposited and invested with various financial institutions to accommodate the diversified investment holdings of the county while ensuring adequate liquidity to meet daily cash requirements. Staff transfers funds as necessary to facilitate money flow for the county and the agencies it serves; and calculates interest apportionment to all those agencies from funds in the county's portfolio as well as satisfying all reporting obligations as required by state law.

Receipts and disbursements now exceed \$1.5 billion each year with average daily transactions in excess of \$5 million; including over 150,000 checks processed annually. The Treasury portfolio and liquidity reserves vary between \$270 and \$350 million throughout the year. The Treasury proposed budget for FY 2017-18 is \$318,534, an increase of \$32,700 or 11 percent from the prior year. This increase is because all vacancies have now been filled and increased banking and armored car costs.

This Treasury Expense budget does not receive a General Fund appropriation. There are no staff allocated to this budget unit.

1100 112 Tax Collector

Tax collection staff are responsible for secured and unsecured property and Transient Occupancy Tax (TOT) collections, the Tourism Business Improvement District (TBID) assessments, the processing of all business license applications and renewals; and the collection of cannabis excise taxes.

State and local government entities, including the county, rely heavily on property tax revenue to finance their programs. To provide this tax revenue on a timely basis throughout the year the county has entered into agreements with taxing agencies to pay them 100% of the tax levy through the Teeter Plan, even though all taxes have not yet been collected. Per California Revenue and Taxation codes, the county then adds delinquent penalties and interest to the tax payment owed until it is received.

The county General Fund receives roughly 16 percent of every property tax dollar collected. Of the remaining 84 percent, the state receives 63 percent for education, leaving only 21 percent for all other local government entities; including county roads, county library, special districts, and cities in the county.

The Tax Collector proposed budget for FY 2017-18 is \$867,647, a decrease of \$29,621 or 3 percent from the prior year. The General Fund contribution is \$313,883, which represents a \$20,650 decrease from FY 2016-17 as there are

no fixed asset purchases budgeted in FY 2017-

The proposed personnel allocation for the Tax Collector for FY 2017-18 is 8.0 FTE, there are no changes from the prior year.



Revenue Recovery (1100 114)

John Bartholomew
Treasurer-Tax Collector

**1100 - General Fund
FY 2017-18 Adopted Budget**

	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Request	2017-18 Adopted	Increase (Decrease)
Revenues						
Other Governmental Agencies	21,396	9,210	20,015	20,000	20,000	(15)
Charges for Current Services	1,127,939	1,043,796	1,043,274	1,035,700	1,035,700	(7,574)
Other Revenues	0	115	0	1,000	1,000	1,000
Total Revenues	1,149,335	1,053,121	1,063,289	1,056,700	1,056,700	(6,589)
Expenditures						
Salaries & Employee Benefits	571,140	580,150	596,885	590,322	590,322	(6,563)
Services and Supplies	470,722	302,895	275,420	328,740	328,740	53,320
Other Charges	66,676	89,613	81,092	128,767	128,767	47,675
Fixed Assets	44	0	0	0	0	0
Total Expenditures	1,108,582	972,658	953,397	1,047,829	1,047,829	94,432
Net Revenues (Expenditures)	40,753	80,463	109,892	8,871	8,871	(101,021)
Staffing Positions						
Allocated Positions	10.00	9.00	9.00	9.00	9.00	0.00

Purpose

Under the provisions of Penal Code Section 1463.007, the Revenue Recovery Team operates a Comprehensive Collection Program to collect court ordered debt for the Superior Court of Humboldt County. In addition, Revenue Recovery serves as the collection agent for county departments.

Proposed Budget

The proposed Revenue Recovery budget for FY 2017-18 is \$1,047,829, a decrease of \$3,443, or less than 1 percent from the prior year. Revenue Recovery has historically contributed significantly more to the General Fund than is budgeted in FY 2017-18. The reduction in the contribution to the General Fund is due to collection agreements that were not advantageous for Revenue Recovery. It is anticipated that an upgraded software operating system purchased and installed in late FY 2016-17 and revised collection agreements will improve the conservative revenue estimates in FY 2017-18 and by year-end will contribute more dollars to the General Fund.

Proposed Personnel Allocation

The proposed personnel allocation for Revenue Recovery for FY 2017-18 is 9.0 FTE with no frozen positions, there is no change from the prior year.

Board Adopted

The Board adopted this budget as recommended.

Program Discussion

Effective July 1, 2016 the Revenue Recovery budget unit became part of the Treasurer-Tax Collector's department. Revenue Recovery's primary function of collecting delinquent court-ordered fines, fees and victim restitution comprises approximately 84 percent of its business. The remaining 16 percent is the collection work done for other county departments such as Animal Control, the Sheriff, and the Library. Revenue Recovery always attempts to collect payment in full but many accounts are managed on monthly payment plans. When necessary, Revenue Recovery utilizes resources such as the State

Revenue Recovery (1100 114)

Employment Development Department for employment information, the California Franchise Tax Board's tax intercept program to intercept tax refunds, the Franchise Tax Board's court ordered debt program, and also contracts with an outside collection agency as needed. Other collection tools include Department of Motor Vehicle license holds, abstract recording, wage garnishments, third party levies and small claims court.

At the end of each month, total collections are distributed to specific funds of various departments from debt collected on behalf of those departments for specific programs and providers of service.

Revenue Recovery also remits collected victim restitution payments directly to the victims of crimes.

Revenue Recovery meets the requirements of a comprehensive court collection program as detailed in Penal Code Section 1463.007. This allows a cost of collection offset, which is the primary means of funding the efforts of the Revenue Recovery Team.

This budget unit supports the Board's Strategic Framework, Core Roles, by enforcing laws and regulations.

