SECTION B: GOVERNANCE

ASSESSOR
AUDITOR-CONTROLLER
BOARD OF SUPERVISORS
CLERK-RECORDER
COUNTY ADMINISTRATIVE OFFICE
COUNTY COUNSEL
HUMAN RESOURCES
MEASURE Z
OTHER FUNDS
TREASURER-TAX COLLECTOR
The Assessor is a constitutionally elected officer and is responsible, under state law, for the discovery, valuation and assessment of all taxable property located in the county.

The duties of the Assessor’s office include:

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

The Assessor’s Office includes the following budget unit:

1100 113 - Assessor’s Office

This program supports the Board of Supervisors’ Strategic Framework by providing for and maintaining infrastructure and providing community-appropriate levels of service.
The recommended revenue budget for the Other Revenues category has increased by 26% or $14,570 due to an anticipated increase in document sales based on prior year trends.

The adopted General Fund Contribution has increased by 5% or $110,527 due to the revenue distribution methodology for General Fund departments, which allocated a 5% increase based on FY 2019-20 General Fund allocations.

The adopted expenditure budget for the Salary & Employee Benefits category has increased by 6% or $145,140 due to negotiated salary and benefit increases, as well as an increase in workers compensation costs.

The Assessor has submitted no additional funding requests.

There are no net personnel changes over FY 2019-20, however, a frozen Assessment Tech position will be funded and a previously funded Appraiser I/II/III position will be frozen.

The Board adopted this budget as recommended.
FISCAL YEAR 2020-21

TOTAL REVENUES

- 20% of $2.98 Million
- 78% of $2.98 Million

BY PROGRAM AREA

TOTAL EXPENDITURES

- 87.6% of $2.98 Million

- 5.9%
- 6.5%

PERMANENT POSITIONS

ASSESSOR 113

- 31

EXPENDITURES

- $2.98 Million

- Assessor
<table>
<thead>
<tr>
<th>ACCOMPLISHMENTS</th>
<th>GOALS</th>
</tr>
</thead>
<tbody>
<tr>
<td>• Managed resources to ensure sustainability of services by increasing the total property tax roll value from $13.3 billion in FY 2018-19 to $13.9 billion in FY 2019-20, an increase of 4.73%.</td>
<td>• Manage resources to ensure sustainability of service through the discovery, valuation, and timely enrollment of all assessable property in Humboldt County in accordance with the California Constitution, statutes, and rules of the State of California.</td>
</tr>
<tr>
<td>• Managed resources to ensure sustainability of services by broadening the scope of documents being scanned for electronic record retention.</td>
<td>• Enforce laws and regulations by generating complete, equitable, and accurate annual and supplemental assessments.</td>
</tr>
<tr>
<td>• Fostered transparent, accessible, welcoming and user friendly services by providing annual Value Notices online. The notices are easier for taxpayers to view, providing improved customer service, and decreasing staff time responding to inquiries and reduced postage costs.</td>
<td>• Provide community-appropriate levels of service by ensuring that the public is treated fairly in property valuations.</td>
</tr>
<tr>
<td>• Manage resources to ensure sustainability of services through enhanced efficiency and productivity by implementing new technology, policies, and procedures. Participating in multi-departmental groups, such as Connect 4, to facilitate communication and cooperation between departments.</td>
<td>• Manage resources to ensure sustainability of services by increasing the total property tax roll value from $13.3 billion in FY 2018-19 to $13.9 billion in FY 2019-20, an increase of 4.73%.</td>
</tr>
<tr>
<td>• Invest in county employees by maintaining a knowledgeable and informed staff; encourage employee development by providing access to relevant training opportunities, including WebEx and self-study courses.</td>
<td></td>
</tr>
</tbody>
</table>
The Office of the Auditor-Controller promotes fiscal integrity, accountability, compliance, and best business and financial practices. The Auditor-Controller’s Office provides financial support in the areas of accounting, accounts receivable, accounts payable, and property tax to all county departments and special districts.

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

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

1100 111 - Auditor-Controller

This program supports the Board of Supervisors’ Strategic Framework by investing in County employees, inviting civic engagement and awareness of available services, fostering transparent, accessible, welcoming and user-friendly services, facilitating public/private partnerships to solve problems, and engaging in discussions of our regional economic future.
**FY 2020-21 ADOPTED BUDGET**

<table>
<thead>
<tr>
<th></th>
<th>2018-19 Actual</th>
<th>2019-20 Adopted</th>
<th>2019-20 Actual</th>
<th>2020-21 Recommended</th>
<th>2020-21 Adopted</th>
<th>Increase (Decrease)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenues</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fines, Forfeits and Penalties</td>
<td>4,306</td>
<td>4,000</td>
<td>4,000</td>
<td>4,000</td>
<td>4,000</td>
<td>0</td>
</tr>
<tr>
<td>Charges for Current Services</td>
<td>87,741</td>
<td>86,736</td>
<td>86,736</td>
<td>86,736</td>
<td>86,736</td>
<td>0</td>
</tr>
<tr>
<td>Other Revenues</td>
<td>0</td>
<td>5,000</td>
<td>5,000</td>
<td>5,000</td>
<td>5,000</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td>92,047</td>
<td>95,736</td>
<td>95,736</td>
<td>95,736</td>
<td>95,736</td>
<td>0</td>
</tr>
<tr>
<td><strong>Expenditures</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Salaries &amp; Employee Benefits</td>
<td>1,068,130</td>
<td>1,010,532</td>
<td>1,010,532</td>
<td>1,156,035</td>
<td>1,156,035</td>
<td>145,503</td>
</tr>
<tr>
<td>Services and Supplies</td>
<td>156,576</td>
<td>141,135</td>
<td>141,135</td>
<td>132,631</td>
<td>132,631</td>
<td>(8,504)</td>
</tr>
<tr>
<td>Other Charges</td>
<td>80,218</td>
<td>83,825</td>
<td>83,825</td>
<td>72,523</td>
<td>72,523</td>
<td>(11,302)</td>
</tr>
<tr>
<td>Fixed Assets</td>
<td>12,743</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td>1,317,667</td>
<td>1,235,492</td>
<td>1,235,492</td>
<td>1,361,189</td>
<td>1,361,189</td>
<td>125,697</td>
</tr>
<tr>
<td><strong>Other Financing Sources (Uses)</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>General Fund Contribution</td>
<td>0</td>
<td>1,139,756</td>
<td>1,139,756</td>
<td>1,265,453</td>
<td>1,265,453</td>
<td>125,697</td>
</tr>
<tr>
<td><strong>Total Other Financing Sources (Uses)</strong></td>
<td>0</td>
<td>1,139,756</td>
<td>1,139,756</td>
<td>1,265,453</td>
<td>1,265,453</td>
<td>125,697</td>
</tr>
<tr>
<td><strong>Net Revenues (Expenditures)</strong></td>
<td>(1,225,620)</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>Additional Funding Support</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1100 General Fund</td>
<td>1,225,620</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total Additional Funding Support</strong></td>
<td>1,225,620</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>Staffing Positions</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Allocated Positions</td>
<td>11.00</td>
<td>11.00</td>
<td>11.00</td>
<td>12.00</td>
<td>12.00</td>
<td>1.00</td>
</tr>
</tbody>
</table>

**SIGNIFICANT CHANGES**

- The recommended General Fund Contribution has increased by 11% or $125,697 due to the allocation of an Accountant/Auditor at First Quarter of FY 2019-20, as well as the revenue distribution methodology for General Fund departments, which allocated a 5% increase based on FY 2019-20 General Fund allocations.

- The recommended expenditure budget for the Salaries & Employee Benefits category has increased by 14% or $145,503 due to allocation of an Accountant/Auditor at First Quarter of FY 2019-20, as well as negotiated salary and benefit increases.

- The recommended expenditure budget for the Services and Supplies category has decreased by 6% or $8,504 to remain within the current general fund allocation and based on prior year trends.

- The recommended expenditure budget for the Other Charges category has decreased by 13% or $11,302 due to reduced Information Technology and ADA charges as approved by the State Controller.

**ADDITIONAL FUNDING REQUESTS**

The Auditor-Controller has submitted no additional funding requests.

**PERSONNEL**

There are no personnel changes, however during FY 2019-20, 1.0 FTE Accountant-Auditor I/II was allocated, causing an increase in 1.0 FTE to be reflected over the prior year adopted allocation.

**BOARD ADOPTED**

The Board adopted this budget as recommended.
FISCAL YEAR 2020-21

TOTAL REVENUES

- Fines, Forfeits and Penalties: 92.8%
- Charges for Services: 6.5%
- Other Revenues: 0.3%
- Other Charges: 0.4%

TOTAL EXPENDITURES

- Salaries & Employee Benefits: 85%
- Services and Supplies: 10%
- Other Charges: 5%
- Auditor-Controller: 0.4%
- Fines, Forfeits and Penalties: 0.3%
- Charges for Services: 92.8%

PERMANENT POSITIONS

- Auditor-Controller 111: 12

EXPENDITURES

- Auditor-Controller: $1.36 Million

2020-21 Adopted Budget
Auditor-Controller
**ACCOMPLISHMENTS**

- Invested in county employees by sending them to trainings on topics such as technical accounting and emotional intelligence in the workplace. Staff attended a week-long Accounting Academy hosted by the Government Finance Officers Association and are now implementing their knowledge to assist county departments in recording accounting transactions.

- Fostered transparent, accessible, welcoming, and user-friendly services by providing new options to vendors and employees for receiving disbursements. In addition to issuing paper checks, the Auditor-Controller is now issuing electronic payments, thus improving relations with its customers and reducing costs to the county.

- Enforced laws and regulations to protect residents' public funds by complying with federal, state, and local laws relating to accounting for transactions. The department has begun addressing audit findings by implementing policies relating to the issuance and voiding of warrants, inventory control, and capitalization of assets.

- Managed resources to ensure sustainability of service through the creation of a paperless claiming process. All paper claims are now processed electronically through the improved usage of the county’s financial system, thereby reducing paper resource needs, lowering county costs and improving the efficiency in the processing of claims to vendors, employees and special districts.

**GOALS**

- Ensure the sustainability of services by addressing all of the county’s financial statement audit findings, including reducing the amount of funds that are a part of the county’s general ledger and answering findings related to the county’s component units (including special districts that qualify as component units).

- Foster transparent services by restructuring the county’s chart of accounts, improving the county’s financial statements and complying with guidelines set forth by the Office of the State Controller.

- Invest in county employees by providing additional training opportunities, both through internal training programs and also with continued external training, to increase the efficiency of the office as a whole in implementing accounting standards and to promote improved transparency throughout the county’s financial statements.
This budget provides salary, benefits and office expenditures for Humboldt County’s five-member elected legislative body and support staff. The Board of Supervisors contributes to Humboldt County’s Strategic Initiatives by setting forth policies, key objectives and performance measures for economic development, administration, health and human services, infrastructure and public safety.

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

1100 101 - Board of Supervisors

This program supports the Board of Supervisors’ Strategic Framework by enforcing laws and regulations to protect residents, providing for and maintaining infrastructure, creating opportunities for improved safety and health, encouraging new local enterprise, supporting business, workforce development and creation of private-sector jobs, protecting vulnerable populations, providing community-appropriate levels of service, supporting self-reliance of citizens, streamlining county permit processes, and retaining existing and facilitating new living-wage private sector jobs and housing.
## FY 2020-21 Proposed Budget

**Board of Supervisors**

### Significant Changes

- The recommended General Fund contribution has increased by 12% or $181,107 due to negotiated salary and benefit increases, as well as increased insurance costs.

- The recommended expenditure budget for the Services and Supplies category has increased by 44% or $131,636 primarily due to an increase in insurance costs associated with liability claims.

### Additional Funding Requests

The Board of Supervisors has submitted no additional funding requests.

### Accomplishments

- Invested in county employees by providing the Board of Supervisors/Clerk of the Board staff with professional development opportunities in leadership and team building through CCBSA (California Clerk of the Board of Supervisors Association) and the Master Clerks Academy.

- Fostered transparent, accessible, welcoming and user friendly services through the management, coordination, and implementation of the Granicus Agenda Management workflow module across all county departments.

### Goals

- Enforce laws and regulations to protect residents by continuing to establish and direct the implementation of policies consistent with public needs and the requirements of state and federal law.

- Manage our resources to ensure sustainability of service across the county through prudent fiscal management of funding allocations and resources.

---

### Revenues

<table>
<thead>
<tr>
<th></th>
<th>2018-19 Actual</th>
<th>2019-20 Adopted</th>
<th>2019-20 Actual</th>
<th>2020-21 Recommended</th>
<th>2020-21 Adopted</th>
<th>Increase (Decrease)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Charges for Current Services</td>
<td>165</td>
<td>83</td>
<td>83</td>
<td>83</td>
<td>83</td>
<td>0</td>
</tr>
<tr>
<td>Other Revenues</td>
<td>100</td>
<td>100</td>
<td>100</td>
<td>100</td>
<td>100</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td><strong>265</strong></td>
<td><strong>183</strong></td>
<td><strong>183</strong></td>
<td><strong>183</strong></td>
<td><strong>183</strong></td>
<td><strong>0</strong></td>
</tr>
</tbody>
</table>

### Expenditures

<table>
<thead>
<tr>
<th>Category</th>
<th>2018-19</th>
<th>2019-20 Adopted</th>
<th>2019-20</th>
<th>2020-21 Recommended</th>
<th>2020-21 Adopted</th>
<th>Increase (Decrease)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries &amp; Employee Benefits</td>
<td>1,060,889</td>
<td>1,147,053</td>
<td>1,147,053</td>
<td>1,194,679</td>
<td>1,194,679</td>
<td>47,626</td>
</tr>
<tr>
<td>Services and Supplies</td>
<td>334,062</td>
<td>301,005</td>
<td>301,005</td>
<td>432,641</td>
<td>432,641</td>
<td>131,636</td>
</tr>
<tr>
<td>Other Charges</td>
<td>46,902</td>
<td>50,963</td>
<td>50,963</td>
<td>52,808</td>
<td>52,808</td>
<td>1,845</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td><strong>1,441,853</strong></td>
<td><strong>1,499,021</strong></td>
<td><strong>1,499,021</strong></td>
<td><strong>1,680,128</strong></td>
<td><strong>1,680,128</strong></td>
<td><strong>181,107</strong></td>
</tr>
</tbody>
</table>

### Net Revenues (Expenditures)

<table>
<thead>
<tr>
<th></th>
<th>2018-19</th>
<th>2019-20 Adopted</th>
<th>2019-20</th>
<th>2020-21 Recommended</th>
<th>2020-21 Adopted</th>
<th>Increase (Decrease)</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Fund Contribution</td>
<td>0</td>
<td>1,498,838</td>
<td>1,498,838</td>
<td>1,679,945</td>
<td>1,679,945</td>
<td>181,107</td>
</tr>
<tr>
<td><strong>Total Other Financing Sources (Uses)</strong></td>
<td><strong>0</strong></td>
<td><strong>1,498,838</strong></td>
<td><strong>1,498,838</strong></td>
<td><strong>1,679,945</strong></td>
<td><strong>1,679,945</strong></td>
<td><strong>181,107</strong></td>
</tr>
<tr>
<td><strong>Net Revenues (Expenditures)</strong></td>
<td><strong>(1,441,588)</strong></td>
<td><strong>0</strong></td>
<td><strong>0</strong></td>
<td><strong>0</strong></td>
<td><strong>0</strong></td>
<td><strong>0</strong></td>
</tr>
</tbody>
</table>

### Additional Funding Support

<table>
<thead>
<tr>
<th>Category</th>
<th>2018-19</th>
<th>2019-20</th>
<th>2019-20</th>
<th>2020-21</th>
<th>2020-21</th>
<th>Increase (Decrease)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1100 General Fund</td>
<td>1,441,588</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total Additional Funding Support</strong></td>
<td><strong>1,441,588</strong></td>
<td><strong>0</strong></td>
<td><strong>0</strong></td>
<td><strong>0</strong></td>
<td><strong>0</strong></td>
<td><strong>0</strong></td>
</tr>
</tbody>
</table>

### Staffing Positions

<table>
<thead>
<tr>
<th>Category</th>
<th>2018-19</th>
<th>2019-20</th>
<th>2019-20</th>
<th>2020-21</th>
<th>2020-21</th>
<th>Increase (Decrease)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Allocated Positions</td>
<td>9.00</td>
<td>9.00</td>
<td>9.00</td>
<td>9.00</td>
<td>9.00</td>
<td>0.00</td>
</tr>
</tbody>
</table>

### Board Adopted

The Board adopted this budget as recommended.
### FISCAL YEAR 2020-21

#### TOTAL REVENUES

- Charges for Current Services: $1.68 Million (99.99%)
- Other Revenues: $1.68 Million (0.01%)
- General Fund Contribution: $1.68 Million (0.01%)

#### TOTAL EXPENDITURES

- Salaries & Employee Benefits: $1.68 Million (20%)
- Services and Supplies: $1.68 Million (20%)
- Other Charges: $1.68 Million (3%)
- Board of Supervisors: $1.68 Million (77%)

#### PERMANENT POSITIONS

- Board of Supervisors: 9
### Elected Official

**Kelly E. Sanders, Clerk-Recorder/Registrar**

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

### Budget Units

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

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

### Budget Totals

<table>
<thead>
<tr>
<th></th>
<th>FY 2020-21</th>
</tr>
</thead>
<tbody>
<tr>
<td>Expenditures + Other Financing Uses</td>
<td>$ 3,007,428</td>
</tr>
<tr>
<td>Revenues + Other Financing Sources</td>
<td>$ 1,654,200</td>
</tr>
<tr>
<td>General Fund Contribution</td>
<td>$ 1,353,228</td>
</tr>
<tr>
<td>Personnel</td>
<td>16.0</td>
</tr>
<tr>
<td>% General Fund Contribution</td>
<td>45%</td>
</tr>
</tbody>
</table>
### FY 2020-21 Proposed Departmental Summary Budget Table

<table>
<thead>
<tr>
<th>Revenues</th>
<th>2018-19 Actual</th>
<th>2019-20 Adopted</th>
<th>2019-20 Actual</th>
<th>2020-21 Recommended</th>
<th>2020-21 Adopted</th>
<th>Increase (Decrease)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Taxes</td>
<td>734,867</td>
<td>730,000</td>
<td>730,000</td>
<td>694,000</td>
<td>694,000</td>
<td>(36,000)</td>
</tr>
<tr>
<td>Licenses and Permits</td>
<td>50,262</td>
<td>50,000</td>
<td>50,000</td>
<td>68,700</td>
<td>68,700</td>
<td>18,700</td>
</tr>
<tr>
<td>Use of Money and Property</td>
<td>7,943</td>
<td>7,680</td>
<td>7,680</td>
<td>8,400</td>
<td>8,400</td>
<td>720</td>
</tr>
<tr>
<td>Other Governmental Agencies</td>
<td>0</td>
<td>542,000</td>
<td>542,000</td>
<td>0</td>
<td>0</td>
<td>(542,000)</td>
</tr>
<tr>
<td>Charges for Current Services</td>
<td>728,715</td>
<td>744,600</td>
<td>744,600</td>
<td>852,100</td>
<td>852,100</td>
<td>107,500</td>
</tr>
<tr>
<td>Other Revenues</td>
<td>70</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td><strong>1,521,857</strong></td>
<td><strong>2,074,280</strong></td>
<td><strong>2,074,280</strong></td>
<td><strong>1,623,200</strong></td>
<td><strong>1,623,200</strong></td>
<td><strong>(451,080)</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Expenditures</th>
<th>2018-19 Actual</th>
<th>2019-20 Adopted</th>
<th>2019-20 Actual</th>
<th>2020-21 Recommended</th>
<th>2020-21 Adopted</th>
<th>Increase (Decrease)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries &amp; Employee Benefits</td>
<td>1,311,506</td>
<td>1,545,530</td>
<td>1,545,530</td>
<td>1,524,605</td>
<td>1,524,605</td>
<td>(20,925)</td>
</tr>
<tr>
<td>Services and Supplies</td>
<td>1,028,318</td>
<td>1,175,656</td>
<td>1,175,656</td>
<td>1,180,283</td>
<td>1,180,283</td>
<td>4,627</td>
</tr>
<tr>
<td>Other Charges</td>
<td>173,021</td>
<td>181,902</td>
<td>181,902</td>
<td>98,157</td>
<td>98,157</td>
<td>(83,745)</td>
</tr>
<tr>
<td>Fixed Assets</td>
<td>227,930</td>
<td>961,019</td>
<td>961,019</td>
<td>86,608</td>
<td>86,608</td>
<td>(874,411)</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td><strong>2,740,775</strong></td>
<td><strong>3,864,107</strong></td>
<td><strong>3,864,107</strong></td>
<td><strong>2,889,653</strong></td>
<td><strong>2,889,653</strong></td>
<td><strong>(974,454)</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Other Financing Sources (Uses)</th>
<th>2018-19 Actual</th>
<th>2019-20 Adopted</th>
<th>2019-20 Actual</th>
<th>2020-21 Recommended</th>
<th>2020-21 Adopted</th>
<th>Increase (Decrease)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Other Financing Sources</td>
<td>0</td>
<td>508,187</td>
<td>508,187</td>
<td>31,000</td>
<td>31,000</td>
<td>(477,187)</td>
</tr>
<tr>
<td>General Fund Contribution</td>
<td>0</td>
<td>1,403,100</td>
<td>1,403,100</td>
<td>1,353,228</td>
<td>1,353,228</td>
<td>(49,872)</td>
</tr>
<tr>
<td>Other Financing Uses</td>
<td>(89,186)</td>
<td>(121,460)</td>
<td>(121,460)</td>
<td>(117,775)</td>
<td>(117,775)</td>
<td>3,685</td>
</tr>
<tr>
<td><strong>Total Other Financing Sources (Uses)</strong></td>
<td><strong>(89,186)</strong></td>
<td><strong>1,789,827</strong></td>
<td><strong>1,789,827</strong></td>
<td><strong>1,266,453</strong></td>
<td><strong>1,266,453</strong></td>
<td><strong>(523,374)</strong></td>
</tr>
<tr>
<td><strong>Net Revenues (Expenditures)</strong></td>
<td><strong>(1,308,104)</strong></td>
<td><strong>0</strong></td>
<td><strong>0</strong></td>
<td><strong>0</strong></td>
<td><strong>0</strong></td>
<td><strong>0</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Additional Funding Support</th>
<th>2018-19 Actual</th>
<th>2019-20 Adopted</th>
<th>2019-20 Actual</th>
<th>2020-21 Recommended</th>
<th>2020-21 Adopted</th>
<th>Increase (Decrease)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1100 General Fund</td>
<td>1,268,749</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>1310 Recorder Record Conversion</td>
<td>39,355</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total Additional Funding Support</strong></td>
<td><strong>1,308,104</strong></td>
<td><strong>0</strong></td>
<td><strong>0</strong></td>
<td><strong>0</strong></td>
<td><strong>0</strong></td>
<td><strong>0</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Staffing Positions</th>
<th>2018-19 Actual</th>
<th>2019-20 Adopted</th>
<th>2019-20 Actual</th>
<th>2020-21 Recommended</th>
<th>2020-21 Adopted</th>
<th>Increase (Decrease)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Allocated Positions</td>
<td>15.00</td>
<td>16.00</td>
<td>16.00</td>
<td>16.00</td>
<td>16.00</td>
<td>0.00</td>
</tr>
</tbody>
</table>
FISCAL YEAR 2020-21

TOTAL REVENUES

- 45% Taxes
- 23% Licenses and Permits
- <1% Use of Money and Property
- 2% Charges for Current Services
- 1% Other Financing Sources
- 1% General Fund Contribution

$3.0 Million

TOTAL EXPENDITURES

- 51% Salaries & Employee Benefits
- 39% Services and Supplies
- 3% Other Charges
- 3% Fixed Assets
- 3% Other Financing Uses

$3.0 Million

PERMANENT POSITIONS

- RECORD CONVERSION
- CLERK-RECORDER
- ELECTIONS

EXPENDITURES

- $3.0 Million
- $1,653,849 Elections
- $1,301,179 Clerk-Recorder
- $52,400 Record Conversion

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

The Recorder is the official repository for all documents and maps relating to land in Humboldt County and for vital record events (birth, death, and marriage) which occur in this county. The recording of documents in the Recorder’s Office affecting land in Humboldt County accomplishes the mandate to “impart constructive notice” of any action affecting title to real property.

Once a document is recorded, it becomes a part of the official record of the county and is retrievable by examining the alphabetical and chronological indexes. Revenues are generated through the collection of recording fees (mandated by state law) and the sale of copies of documents.

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

This program contains the following budget unit:

1100 271 Clerk-Recorder

This program supports the Board of Supervisors’ Strategic Framework by providing community-appropriate levels of service, investing in county employees, inviting civic engagement and awareness of available services, and fostering transparent, accessible, welcoming and user-friendly services.
The recommended revenue budget for the Taxes category has decreased by 5% or $36,000 due to historical trends indicating a decline.

The recommended revenue budget for the Licenses and Permits category has increased by 37% or $18,700 due to an increase in marriage licensing based on prior year trends.

The recommended revenue budget for the Charges for Current Services category has increased by 17% or $101,500 due to increased recording fees based on prior year trends.

The recommended revenue budget for the Other Financing Sources category has decreased by 65% or $58,168 due to a reduced need for the use of fund balance as other revenues are anticipated to increase.

The recommended Contribution to the General Fund has increased by more than 100% or $122,649 due increased revenues and decreased salary and Information Technology expenses. The Clerk-Recorder contributes to the General Fund on an annual basis.

The recommended expenditure budget for the Salaries & Employee Benefits category has decreased by 4% or $40,957 due to a reduction in overtime costs, insurance and salaries that were inadvertently inflated in FY 2019-20.

The recommended expenditure budget for the Other Charges category has decreased by 54% or $63,647 due to a reduction in Information Technology (IT) charges as IT will no longer host the recording system. Tyler Technologies is now able to do that. This change in services has attributed to the minimal increase in the Services and Supplies category.
**PERSONNEL**

There are no personnel changes.

---

**ACCOMPLISHMENTS**

- Invited civic engagement and awareness of available services with an updated website that includes fillable forms, detailed instructions and services, and a departmental email address.

- Fostered transparent, accessible, welcoming and user-friendly services though the modernization of systems and records to increase public access, with digitized documents that can be preserved in perpetuity, and added innovative features to provide public access to documents, while continuing to preserve the confidential and/or restricted components of such documents.

- Invested in county employees in order to maintain professional and knowledgeable staff by attending the County Recorders’ Association of California’s staff workshops, training, and new law workshops.

**GOALS**

- Foster transparent, accessible, welcoming and user-friendly services with the addition of an online index search portal for the county’s official records and clerk filed documents, with the capability to immediately purchase and download any non-confidential document, and additionally offer self-help options for both marriage license applications and fictitious business name statement filings.

- Provide community-appropriate levels of service with the enhancement of existing services by instituting the Electronic Delivery Act of 2004, which will add the capability to accept and record official records which have been submitted via an electronic format.

- Invite civic engagement and awareness of available services by adding new web pages containing fillable forms, frequently asked questions (FAQ’s), and detailed information distinctly describing the process for obtaining marriage licenses and the option to have a ceremony performed in the Clerk/Recorder’s office chapel.

- Provide community-appropriate levels of service by continuing to perform assessments of historical land and vital record books in fragile condition and in need of restoration; further develop and initiate plans for digitizing and appropriately storing each record.

---

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

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

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

Adherence to Codes: In its capacity as FPPC filing office, the office reviews economic interest and campaign financial forms for completeness and accuracy. Special and school districts, and municipalities are supported by the office’s shepherding resolutions of consolidation to the Board of Supervisors.

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

Significant legislative impacts on programs and services.

1. Mandatory online FPPC campaign and candidate statements posting (AB2151)
2. Changes in vote-by-mail return procedures (AB2639 & SB1124)

This program includes the following budget unit:

1100 140 - Elections

This program supports the Board of Supervisors’ Strategic Framework by investing in county employees, inviting civic engagement and awareness of available services, fostering transparent, accessible, welcoming and user friendly services, seeking outside funding sources to benefit Humboldt County needs, facilitating public/private partnerships to solve problems, building inter-jurisdictional and regional cooperation.
### FY 2020-21 ADOPTED BUDGET

#### ELECTIONS 1100-140

<table>
<thead>
<tr>
<th></th>
<th>2018-19 Actual</th>
<th>2019-20 Adopted</th>
<th>2019-20 Actual</th>
<th>2020-21 Recommended</th>
<th>2020-21 Adopted</th>
<th>Increase (Decrease)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenues</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other Governmental Agencies</td>
<td>0</td>
<td>542,000</td>
<td>542,000</td>
<td>0</td>
<td>0</td>
<td>(542,000)</td>
</tr>
<tr>
<td>Charges for Current Services</td>
<td>87,397</td>
<td>125,000</td>
<td>125,000</td>
<td>125,000</td>
<td>125,000</td>
<td>0</td>
</tr>
<tr>
<td>Other Revenues</td>
<td>70</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td>87,467</td>
<td>667,000</td>
<td>667,000</td>
<td>125,000</td>
<td>125,000</td>
<td>(542,000)</td>
</tr>
<tr>
<td><strong>Expenditures</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Salaries &amp; Employee Benefits</td>
<td>470,752</td>
<td>550,441</td>
<td>550,441</td>
<td>570,473</td>
<td>570,473</td>
<td>20,032</td>
</tr>
<tr>
<td>Services and Supplies</td>
<td>796,374</td>
<td>966,532</td>
<td>966,532</td>
<td>953,172</td>
<td>953,172</td>
<td>(13,360)</td>
</tr>
<tr>
<td>Other Charges</td>
<td>60,415</td>
<td>64,099</td>
<td>64,099</td>
<td>43,596</td>
<td>43,596</td>
<td>(20,503)</td>
</tr>
<tr>
<td>Fixed Assets</td>
<td>227,930</td>
<td>961,019</td>
<td>961,019</td>
<td>86,608</td>
<td>86,608</td>
<td>(874,411)</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td>1,554,471</td>
<td>2,542,091</td>
<td>2,542,091</td>
<td>1,653,849</td>
<td>1,653,849</td>
<td>(888,242)</td>
</tr>
<tr>
<td><strong>Other Financing Sources (Uses)</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other Financing Sources</td>
<td>0</td>
<td>419,019</td>
<td>419,019</td>
<td>0</td>
<td>0</td>
<td>(419,019)</td>
</tr>
<tr>
<td>General Fund Contribution</td>
<td>0</td>
<td>1,456,072</td>
<td>1,456,072</td>
<td>1,528,849</td>
<td>1,528,849</td>
<td>72,777</td>
</tr>
<tr>
<td><strong>Total Other Financing Sources (Uses)</strong></td>
<td>0</td>
<td>1,875,091</td>
<td>1,875,091</td>
<td>1,528,849</td>
<td>1,528,849</td>
<td>(346,242)</td>
</tr>
<tr>
<td><strong>Net Revenues (Expenditures)</strong></td>
<td>(1,467,004)</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>Additional Funding Support</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1100 General Fund</td>
<td>1,467,004</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total Additional Funding Support</strong></td>
<td>1,467,004</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
</tbody>
</table>

### SIGNIFICANT CHANGES

- The recommended revenue budget for the Other Governmental Agencies category has decreased by 100% or $542,000 due to a reduction in state funding allocated in FY 2019-20 for the replacement of the Election System.

- The recommended revenue budget for the Other Financing Sources category has decreased by 100% or $419,019 due to funding set aside in prior years for the replacement of the Election System.

- The recommended General Fund Contribution has increased by 5% or $72,777 due to the revenue distribution methodology for General Fund departments, which allocated a 5% increase based on FY 2019-20 General Fund allocations.

- The recommended expenditure budget for the Other Charges category has decreased by 32% or $20,503 due a reduction in Information Technology charges.

- The recommended expenditure budget for the Fixed Assets category has decreased by 91% or $874,411 due to decertification of the current voting system that necessitated the purchase of a new system in FY 2019-20. Funding of $86,608 is recommended for fixed assets; additional details on the adopted equipment and projects are available in the Capital Expenditures table.
## ADDITIONAL FUNDING REQUESTS

Elections has submitted no additional funding requests.

## PERSONNEL

There are no personnel changes.

## BOARD ADOPTED

The Board adopted this budget as recommended.

---

### ACCOMPLISHMENTS & GOALS

- Sought outside funding and fostered transparent, accessible, welcoming and user-friendly services with the award of a $883,342 from the State of California under the Voting System Replacement Contract for the acquisition of a new voting system.

- Provided for and maintained infrastructure with the award of a $133,922 Voting Modernization grant for the acquisition of a Vote-by-Mail envelope scanner and sorter system.

- Provided for and maintained infrastructure with the acquisition of the Tenable Vulnerability Management Software to be used for conducting security assessments which will reduce vulnerabilities to all county departments. Funding provided by the U.S. Election Assistance Commission for county efforts to improve cyber security and infrastructure related to VoteCal.

- Invited civic engagement and awareness of available services by establishing a Humboldt County Language Accessibility Advisory Committee (LAAC) and developing the necessary LAAC framework and recruiting LAAC members.

- Fostered transparent, accessible, welcoming and user-friendly services by conducted a thorough examination of polling places, both in use and potential, across the County. Established new polling places where warranted due to accessibility issues.

- Fostered transparent, accessible, welcoming and user-friendly services at the polling places by offering same-day registration and conditional voting in the March 2020 election.

- Foster transparent, accessible, welcoming and user-friendly services in preparing for the Presidential General Election in November, staying flexible and alert to possible changes for the state and the nation due to the current health emergency.

- Provide community-appropriate levels of service by developing and implementing a satellite voting office in Humboldt County to expand early voting and conditional voting services to voters, and acquiring and placing ballot drop-off locations for the county.

- Build inter-jurisdictional and regional cooperation by preparing for 2020-2021 state and county redistricting with the evaluation of existing district boundaries in Humboldt County and working with other county departments in arranging community input opportunities.

- Invite civic engagement and awareness of available services by engaging stakeholder participation in evaluating if Humboldt County should move to a Vote Center model for conducting elections.
This fund supplements the county General Fund by providing for the conversion, storage, and retrieval of recorded documents and maps as well as the archival storage of those records.

Both the conversion and e-recording portions of the fund are driven by the volume of certain recordable documents. The volume is impacted by any economic change that affects the sale or refinancing of real property. If interest rates rise or property values decrease, fewer documents are recorded thus fewer fees are collected for this fund.

In 2017, the Recorder began using the redaction portion of the fund and started the Social Security Redaction Project in order to help protect citizens from the increasing threat of identity theft. This two-part project created a program, as mandated by Government Code 27301(a), to redact social security numbers on official records recorded before 1999. Part one was completed in January of 2018. Part two of the project is expected to be completed by June 2020.

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

This program includes the following budget unit:

1310 267 - Record Conversion

This program supports the Board of Supervisors’ Strategic Framework by providing for and maintaining infrastructure, managing our resources to ensure sustainability of services, and fostering transparent, accessible, welcoming and user-friendly services.
The recommended revenue budget for the Charges for Current Services category has increased by 16% or $6,000 due to increased collection of the Electronic Recording (e-Recording) fee.

The recommended expenditure budget for the Services & Supplies category has increased by 100% or $10,000 due to costs associated with converting digital images to state recognized archivable film.

Provided community-appropriate levels of service and protected vulnerable populations with the completion of Social Security Redaction project.

Fostered transparent, accessible, welcoming and user-friendly services by initiating an electronic recording program.

Record Conversion has submitted no additional funding requests.

There are no personnel changes.

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

Expenditures + Other Financing Uses $ 27,696,919
Revenues + Other Financing Sources $ 25,243,602
General Fund Contribution $ 2,453,317
Personnel 45.0
% General Fund Contribution 9%

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

**ADA Compliance**
- 3552 152 ADA Compliance

**Management & Budget**
- 1100 103 Management & Budget Team

**Communications**
- 3521 151 Communications

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

**Economic Development Promotion**
- 1110 181 Economic Development Promotion

**Fish & Game Advisory Commission**
- 1700 290 Fish & Game Advisory Commission

**Forester & Warden**
- 1100 281 Forester & Warden

**Information Technology**
- 3550 118 Information Technology Team

**Purchasing & Disposition**
- 3555 115 Purchasing Team
<table>
<thead>
<tr>
<th>Revenues</th>
<th>2018-19 Actual</th>
<th>2019-20 Adopted</th>
<th>2019-20 Actual</th>
<th>2020-21 Recommended</th>
<th>2020-21 Adopted</th>
<th>Increase (Decrease)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Taxes</td>
<td>50,000</td>
<td>50,000</td>
<td>50,000</td>
<td>50,000</td>
<td>50,000</td>
<td>0</td>
</tr>
<tr>
<td>Operating Revenue &amp; Contribution</td>
<td>3,703,329</td>
<td>4,350,673</td>
<td>4,350,673</td>
<td>5,182,919</td>
<td>5,182,919</td>
<td>832,246</td>
</tr>
<tr>
<td>Licenses and Permits</td>
<td>520</td>
<td>780</td>
<td>780</td>
<td>0</td>
<td>0</td>
<td>(780)</td>
</tr>
<tr>
<td>Fines, Forfeits and Penalties</td>
<td>7,956</td>
<td>6,500</td>
<td>6,500</td>
<td>5,000</td>
<td>5,000</td>
<td>(1,500)</td>
</tr>
<tr>
<td>Use of Money and Property</td>
<td>524</td>
<td>150</td>
<td>150</td>
<td>0</td>
<td>0</td>
<td>(150)</td>
</tr>
<tr>
<td>Other Governmental Agencies</td>
<td>3,144,545</td>
<td>3,957,998</td>
<td>3,957,998</td>
<td>138,580</td>
<td>138,580</td>
<td>(3,819,418)</td>
</tr>
<tr>
<td>Charges for Current Services</td>
<td>2,593,750</td>
<td>2,967,965</td>
<td>2,967,965</td>
<td>3,000,255</td>
<td>3,000,255</td>
<td>32,290</td>
</tr>
<tr>
<td>Other Revenues</td>
<td>61,235</td>
<td>279,740</td>
<td>279,740</td>
<td>260,227</td>
<td>260,227</td>
<td>(19,513)</td>
</tr>
<tr>
<td>Other Financing Sources</td>
<td>419,003</td>
<td>4,512,511</td>
<td>4,512,511</td>
<td>6,865,371</td>
<td>6,865,371</td>
<td>2,352,860</td>
</tr>
<tr>
<td>General Fund Contribution</td>
<td>1,802,244</td>
<td>2,749,923</td>
<td>2,749,923</td>
<td>455,259</td>
<td>17,321</td>
<td>(2,732,602)</td>
</tr>
<tr>
<td>Grant Revenue</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>3,083,290</td>
<td>3,083,290</td>
<td>(3,083,290)</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td><strong>11,783,106</strong></td>
<td><strong>18,876,240</strong></td>
<td><strong>18,876,240</strong></td>
<td><strong>19,040,901</strong></td>
<td><strong>18,602,963</strong></td>
<td><strong>(273,277)</strong></td>
</tr>
</tbody>
</table>

| Expenditures                                 |                 |                 |                 |                    |                 |                    |

| Salaries & Employee Benefits                 | 3,803,514       | 4,570,334       | 4,570,334       | 5,360,873           | 5,360,873       | 790,539             |
| Services and Supplies                        | 3,621,753       | 4,059,884       | 4,059,884       | 15,871,635          | 15,721,635      | 11,661,751           |
| Other Charges                                | 3,707,593       | 5,662,576       | 5,662,576       | 4,056,793           | 4,056,793       | (1,605,783)          |
| Fixed Assets                                 | 1,686,976       | 11,805,528      | 11,805,528      | 2,984,757           | 2,546,819       | (9,258,709)          |
| Special Items                                | 0              | 0               | 0              | 0                   | 0               | 0                   |
| Other Other Financing Uses                   | 0              | 0               | 0              | 0                   | 0               | 0                   |
| **Total Expenditures**                       | **12,819,836**  | **26,098,322**  | **26,098,322**  | **28,274,058**      | **27,686,120**  | **1,587,798**        |

| Other Financing Sources (Uses)               |                 |                 |                 |                    |                 |                    |

| Special Items                                | 0              | 0               | 0              | 0                   | 0               | 0                   |
| Other Financing Sources                      | 255,739        | 5,049,305       | 5,049,305      | 6,640,639           | 6,640,639       | 1,591,334           |
| Other Other Financing Uses                   | (1,588,751)    | (10,299)        | (10,299)       | (10,799)            | (10,799)        | (500)               |
| **Total Other Financing Sources (Uses)**     | **1,484,207**  | **7,222,082**   | **7,222,082**  | **9,233,157**       | **9,083,157**   | **1,861,075**       |

| Additional Funding Support                   |                 |                 |                 |                    |                 |                    |

| 1100 General Fund                            | 1,611,590       | 0               | 0              | 0                   | 0               | 0                   |
| 1120 Economic Development                     | (214,552)      | 0               | 0              | 0                   | 0               | 0                   |
| 1700 Fish & Game                              | 1,922          | 0               | 0              | 0                   | 0               | 0                   |
| 3521 Communications                           | (2,362,744)    | 0               | 0              | 0                   | 0               | 0                   |
| 3550 Information Tech Enterprise              | 702,117        | 0               | 0              | 0                   | 0               | 0                   |
| 3552 ADA Compliance ISF                       | (188,142)      | 0               | 0              | 0                   | 0               | 0                   |
| 3555 Central Services ISF                     | 9,426          | 0               | 0              | 0                   | 0               | 0                   |
| **Total Additional Funding Support**          | **(440,383)**  | 0               | 0              | 0                   | 0               | 0                   |

| Staffing Positions                            |                 |                 |                 |                    |                 |                    |

| Allocated Positions                           | 39.00           | 40.00           | 40.00           | 45.00               | 45.00           | 5.00                |
2020-21 Adopted Budget

**TOTAL REVENUES**

- Taxes: <1%
- Fines, Forfeits and Penalties: <1%
- Charges for Current Services: 24.0%
- Other Financing Sources: <1%
- Grant Revenue: <1%
- Operating Revenue & Contribution: 10.8%
- Other Governmental Agencies: 18.7%
- Other Revenues: 24.8%
- General Fund Contribution: <1%
- Other Financing Uses: <1%

**TOTAL EXPENDITURES**

- Salaries & Employee Benefits: 57%
- Services and Supplies: 19%
- Other Charges: <1%
- Other Financing Uses: <1%
- Fixed Assets: <1%

**PERMANENT POSITIONS**

- ADA COMPLIANCE: 6
- Management & Budget: 6
- Communications: 7
- Economic Development: 4
- Fish & Game: 22
- Forester & Warden: 0
- Information Technology: 0
- Purchasing & Disposition: 0

**EXPENDITURES (In Millions)**

- ADA: $382K
- Management & Budget: $5K
- Communications: $5.2M
- Economic Development: $2.6M
- Fish & Game: $7.9M
- Forester & Warden: $1.4M
- Information Technology: $647K
- Purchasing & Disposition: $9.5M
The ADA Compliance budget unit enforces the county’s compliance with Title II of the American’s with Disability Act (ADA) of 1990. Compliance contains elements including accessibility to county programs, services and activities, facilities, roadways, website and policies and procedures.

The ADA Compliance budget unit investigates all ADA-related complaints and coordinates with outside vendors on capital improvement projects for barrier removal. ADA Compliance investigates, reviews and monitors for reporting of ADA compliance of county facilities, programs, services and activities including roadways, the county website, and policies and procedures to ensure compliance with ADA.

This program includes the following budget unit:

3552 152 - ADA Compliance

This program supports the Board of Supervisors’ Strategic Framework by enforcing laws and regulations to protect residents, providing for and maintaining infrastructure, managing resources to ensure sustainability of services, creating opportunities for improved safety and health and fostering transparent, accessible, welcoming, and user-friendly services.
### FY 2020-21 ADOPTED BUDGET TABLE

<table>
<thead>
<tr>
<th></th>
<th>2018-19 Actual</th>
<th>2019-20 Adopted</th>
<th>2019-20 Actual</th>
<th>2020-21 Recommended</th>
<th>2020-21 Adopted</th>
<th>Increase (Decrease)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenues</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Operating Revenue &amp; Contribution</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Other Governmental Agencies</td>
<td>42,737</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Charges for Current Services</td>
<td>2,144,467</td>
<td>2,393,092</td>
<td>2,393,092</td>
<td>2,334,406</td>
<td>2,334,406</td>
<td>(58,686)</td>
</tr>
<tr>
<td>Other Revenues</td>
<td>135</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Other Financing Sources</td>
<td>0</td>
<td>3,895,911</td>
<td>3,895,911</td>
<td>6,250,657</td>
<td>6,250,657</td>
<td>2,354,746</td>
</tr>
<tr>
<td>General Fund Contribution</td>
<td>1,166,053</td>
<td>625,000</td>
<td>625,000</td>
<td>0</td>
<td>0</td>
<td>(625,000)</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td>3,353,392</td>
<td>6,914,003</td>
<td>6,914,003</td>
<td>8,585,063</td>
<td>8,585,063</td>
<td>1,671,060</td>
</tr>
<tr>
<td><strong>Expenditures</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Salaries &amp; Employee Benefits</td>
<td>441,816</td>
<td>538,828</td>
<td>538,828</td>
<td>570,061</td>
<td>570,061</td>
<td>31,233</td>
</tr>
<tr>
<td>Services &amp; Supplies</td>
<td>1,094,780</td>
<td>1,248,032</td>
<td>1,248,032</td>
<td>8,917,307</td>
<td>8,917,307</td>
<td>7,669,275</td>
</tr>
<tr>
<td>Other Charges</td>
<td>40,495</td>
<td>102,182</td>
<td>102,182</td>
<td>17,242</td>
<td>17,242</td>
<td>(84,940)</td>
</tr>
<tr>
<td>Fixed Assets</td>
<td>(21,391)</td>
<td>6,599,314</td>
<td>6,599,314</td>
<td>0</td>
<td>0</td>
<td>(6,599,314)</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td>1,555,700</td>
<td>8,488,356</td>
<td>8,488,356</td>
<td>9,504,610</td>
<td>9,504,610</td>
<td>1,016,254</td>
</tr>
<tr>
<td><strong>Other Financing Sources (Uses)</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other Financing Sources</td>
<td>0</td>
<td>1,574,353</td>
<td>1,574,353</td>
<td>919,547</td>
<td>919,547</td>
<td>(654,806)</td>
</tr>
<tr>
<td>Other Financing Uses</td>
<td>(1,854,641)</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total Other Financing Sources (Uses)</strong></td>
<td>(1,854,641)</td>
<td>1,574,353</td>
<td>1,574,353</td>
<td>919,547</td>
<td>919,547</td>
<td>(654,806)</td>
</tr>
<tr>
<td><strong>Net Revenues (Expenditures)</strong></td>
<td>(56,949)</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>Additional Funding Support</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3552 ADA Compliance ISF</td>
<td>(188,142)</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total Additional Funding Support</strong></td>
<td>(188,142)</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>Staffing Positions</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Allocated Positions</td>
<td>5.00</td>
<td>5.00</td>
<td>5.00</td>
<td>5.00</td>
<td>5.00</td>
<td>0.00</td>
</tr>
</tbody>
</table>

### SIGNIFICANT CHANGES

- The recommended revenue budget for the Other Financing Sources category has decreased by 42% or $654,806 due to a reduction in the use of fund balance. Projects are primarily funded by the county’s finance plan.

- The recommended General Fund Contribution has decreased by 100% or $625,000 due to changes in local accounting practices. General Fund Contributions are transferred directly to the ADA trust and transferred to the budget unit as needed through a transfer in.

- The recommended expenditure budget for the Salaries & Employee Benefits category has increased by 6% or $31,233 due to negotiated salary and benefit increases, and stipend pay.

- The recommended expenditure budget for the Services and Supplies category has increased by more than 100% or $7,669,275 due to changes in local accounting practices. Capital Projects are no longer tracked at the Fixed Asset category level rather disbursed in the Services and Supplies category.

- The recommended expenditure budget for the Other charges category has decreased by 83% or $84,940 due to changes in local accounting practices. ADA Projects are now tracked in the Services and Supplies category.

- The recommended expenditure budget for the Fixed Asset category has decreased by 100% or $6,599,314 due to changes in local accounting practices. Capital Projects are no longer tracked at the Fixed Asset category level rather disbursed in the Services and Supplies category. Funding of $8,395,797 is recommended for capital projects; additional details on the recommended projects are available in the Capital Expenditure table.

### ADDITIONAL FUNDING REQUESTS

ADA Compliance has submitted no additional funding requests.
### ACCOMPLISHMENTS

- Enforced laws and regulations to protect residents and created opportunities for improved safety and healthy through successfully completing 1210 of the 1520 or 80% of the ADA access barriers contained in the 2016 Department of Justice Consent Decree.

- Enforced laws and regulations to protect residents and created opportunities for improved safety and health through successfully removing all consent decree barriers in 35 of 54, or 65%, of the facilities listed in the 2016 Department of Justice Consent Decree.

- Enforced laws and regulations to protect residents and created opportunities for improved safety and health through receiving full ADA compliance certification in four county facilities surveyed. These facilities include Permitting Services in Redway, Rio Dell Branch Library, Eureka Veterans Building and Elections Division.

- Enforced laws and regulations to protect residents by receiving notification from the Department of Justice that the County of Humboldt is released from the 2016 Department of Justice Consent Decree.

### GOALS

- Enforce laws and regulations and foster transparent, accessible, welcoming and user-friendly services by relocating seven county programs to ADA compliant locations within the County of Humboldt.

- Enforce laws and regulations to protect residents and create opportunities for improved safety and health by completing ADA barrier removal at 17 facilities listed the ADA Transition Plan.

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

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

This program includes the following budget unit:

**1100 103 County Administrative Office**

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

- The recommended expenditure budget for the Salaries & Employee Benefits category has increased by 12% or $106,783 due to the addition of 1.0 FTE Public Information Specialist in FY 2019-20, negotiated salary and benefit increases and extra help assistance during the budget process.

- The recommended General Fund Contribution has increased by 11% or $133,522 due to the revenue distribution methodology for General Fund departments, which allocated a 5% increase based on FY 2019-20 General Fund allocations, as well as the allocation of 1.0 FTE Public Information Specialist at mid-year in FY 2019-20.

### Personnel

There is a net increase of 1.0 FTE. During FY 2019-20, 1.0 FTE Public Information Specialist was allocated along with 1.0 Deputy County Administrative Officer to allow for the under-filled Assistant County Administrative Officer position to be vacated and a recruitment run. This caused an increase of 2.0 FTE over the prior year adopted allocation. Now that the Assistant CAO has been appointed and a Deputy CAO position vacated, the Deputy CAO can be deallocated.

- **Deallocate**
  - 1.0 Deputy County Administrative Officer

### Additional Funding Requests

CAO-MBT has no additional funding requests.

### Board Adopted

The Board adopted this budget as recommended.
• Built inter-jurisdictional and regional cooperation through Board approval to share property tax revenue with local fire districts who commit to managing resources to ensure sustainability. Staff have begun implementing a property tax sharing agreement with Rio Dell Fire Department who plans to expand their boundary to include portions of their current out of district response area, as well as the consolidation with the volunteer fire departments (VFDs) in the communities of Scotia, Shively, and Redcrest.

• Engaged in discussions of the county’s regional economic future through decision making that has been guided by the updated Strategic Framework that included a comprehensive Strategic Plan Vision to meet the goals, priorities and objectives established in FY 2019-20.

• Fostered transparent, accessible, welcoming and user friendly services with an updated FY 2019-20 budget book that provides for more detailed budget information by individual budget unit and lays out comprehensive goals and accomplishments for the county programs in order to inform the citizens’ of Humboldt County on the activities taking place in the county and future plans for improvements.

• Managed resources to ensure sustainability of services through fiscal responsibility and long-term planning efforts to address capital improvement costs, short-term and long-term cash management and to create policies and procedures that minimize the county’s debt service and issuance cost with an overall objective of ensuring prudent debt management practices in order to maintain financial stability, preserve public trust and minimize costs to taxpayers.

• Provided for and maintained infrastructure through the support and allocation of funding for an upgrade to radio infrastructure to improve public safety communications throughout Humboldt County.

• Managed resources to ensure sustainability of services by meeting the Board approved policy level allocations for Deferred Maintenance and Reserves.

• Invest in county employees by encouraging the MBT team to pursue professional development opportunities to enhance public service, communication, leadership and team building skills necessary to seek out the opportunities and meet the challenges facing the community and County of Humboldt.

• Foster transparent, accessible, welcoming and user friendly services by creating a high-performing organization that encourages leadership at all levels and promotes an organization that is solution oriented and adaptive to technology.

• Protect vulnerable populations through increased legislative activities that provide funding for services such as those that address substance use disorders and opioid treatment options.

• Build inter-jurisdictional and regional cooperation by working with neighboring jurisdictions to identify potential sites for additional county facilities, an administrative complex, and one-stop permitting as identifi ed in the Facilities Master Plan.

• Manage resources to ensure sustainability of services by updating the Public Agency Retirement Services (PARS) Funding Policy. The FY 2019-20 PARS charges have been approved by the State Controller, however in order to continue the contributions to PARS, an update actuary is required. This actuary will be utilized to update the PARS Funding Policy to establish future goals and objectives on the contribution and the utilization of funds to address increasing CalPERS pension costs.
Communications is an Internal Service Fund, and performs services for other county departments on a cost for service basis.

This program contains the following budget unit:

3521 151 Communications

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

**ACCOMPLISHMENTS**

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

**GOALS**

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

**MEASURE Z FUNDING REQUESTS**

Communications has submitted a request for $437,938 to the Measure Z Citizens’ Advisory to replace old repeater site buildings on Mountain Tops.

The additional funding request was not recommended at this time. While this request has merit it did not meet a priority ranking that allowed for it to be funded based on available Measure Z Funding.
The recommended revenue budget for the Charges for Current Services category has increased by 13% or $37,025 due to increased charges to departments due to contractual increases to mountaintop repeater site leases and additional projects planned for FY 2020-21.

The recommended revenue budget for the Other Revenues category has decreased by 62% or $50,000 due to a reduced need to transfer funds from the Radio Cap Fund.

The recommended General Fund Contribution has decreased by 99% or $2,107,602 due to one-time funds allocated in FY 2019-20 for the Radio Infrastructure Project.

The recommended expenditure budget for the Services and Supplies category has increased by 24% or $21,273 due to contractual increases to mountaintop repeater site leases and additional projects planned for FY 2020-21.

The recommended expenditure budget for the Fixed Assets category has decreased by 47% or $2,163,315 due to progress made on the Radio Infrastructure Project. $2,300,000 is being carried forward for the work in FY 2020-21. This project is anticipated to span several years. Funding of $2,423,931 is recommended for fixed assets; additional details are available in the Capital Expenditures table.

Communications submitted no additional funding requests.

There are no personnel changes.

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

Federal and state governments spend billions of dollars every year on economic development initiatives. These initiatives often include grants and other assistance (to local jurisdictions) which are designed to generate employment, retain jobs, and stimulate economic growth. At the heart of these federal and state initiatives exist local Economic Development Agencies (EDAs) who work with their state and federal government counterparts to collaborate on these initiatives through a variety of programs. The Economic Development division of the County Administrative Office is the primary agency that serves as Humboldt County’s EDA.

1120 275 Economic Development

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

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

Additionally, the Economic Development team provides staff support to three Boards and Committees that provide services specific to the County of Humboldt’s Comprehensive Economic Development Strategy (CEDS), and the Board of Supervisor’s Strategic Framework, and which oversee a set of specific grants, programs and projects. Those include the Headwaters Fund Board, the Workforce Development Board, and the Cannabis Micro-Grant and Loan Advisory Committee.

1120 286 Headwaters Fund Board

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

More information available under the 2020-21 Program Narrative for 1120-286.

1120 287 Workforce Development Board

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

More information available under the 2020-21 Program Narrative for 1120-287.

These programs support the Board’s Strategic Framework by providing for and maintaining infrastructure, encouraging new local enterprise, supporting business, workforce development and creation of private-sector jobs, retaining existing and facilitating living-wage private sector jobs and housing, facilitating the establishment of local revenue sources to address local needs, seeking outside funding sources to benefit Humboldt County needs, facilitating public/private partnerships to solve problems, building inter-jurisdictional and regional cooperation, engaging in discussions of our regional economic future, and engaging new partners.
- Provided community-appropriate levels of service in the reorganized, restructured Economic Development Division (EDD). The EDD is now organized in a manner which provides greater ability to support creation, retention and expansion of county businesses; develop a business ready workforce training system; and, assure staff are properly trained and involved in local, state and national economic development organizations.

- Engaged in discussions of our regional economic future through the Project Trellis Micro-Grant Program being established, and grant awards were made to cannabis related businesses. The Trellis Local Equity Program will begin next year. Trellis is vital to retaining the cannabis industry and is a prime example of public/private partnerships.

- Managed resources to ensure sustainability of services and engaged in discussions of our regional economic future with the EDD team who has played a key role in infrastructure planning and identifying funding opportunities. EDD team obtained a commitment for a minimum of 80% federal grant funding, possibly 100%, for repair of the water intake at Essex for the industrial water line serving the Samoa Peninsula. It is by facilitating public/private partnerships to solve infrastructure needs so that Humboldt County becomes a much better location for existing business to grow and stay, and to attract new businesses.

- Invited civic engagement and awareness of available services through the GoHUMCO Initiative that was implemented to serve as the social media engagement campaign. This is a critical component to match the needs of employers with younger employees and business owners. It will provide a “go-to” one-stop site for Humboldt County Economic Development programs.

- Built inter-jurisdictional and regional cooperation with the Humboldt Bay Harbor District and Humboldt Bay Municipal Water District towards repair, upgrade and replacement of aging infrastructure.

<table>
<thead>
<tr>
<th>ACCOMPLISHMENTS</th>
<th>GOALS</th>
</tr>
</thead>
<tbody>
<tr>
<td>- Engage in discussions of our regional economic future by determining strategic uses for state and local cannabis funding in implementing programs consistent with the Board of Supervisors’ Strategic Framework and Prosperity 2018 (CEDS).</td>
<td></td>
</tr>
<tr>
<td>- Manage resources to ensure sustainability of services by reviewing and where necessary, updating the CEDS regarding COVID-19 economic disruption. Obtain support from the US-EDA and other outside funding sources, if available, to fund this effort.</td>
<td></td>
</tr>
<tr>
<td>- Engage in discussions of our regional economic future by strategically expanding economic development programs and efforts to more areas of the county while continuing to focus on the redevelopment of the Samoa Peninsula and harbor.</td>
<td></td>
</tr>
<tr>
<td>- Facilitate public/private partnerships to solve problems by providing technical assistance to Tribal business enterprises. Build upon efforts underway with the Hoopa Valley Tribe to restart a strategic manufacturing facility as an example.</td>
<td></td>
</tr>
<tr>
<td>- Engage in discussions of our regional economic future by responding to disruptions to the local economy due to the COVID-19 disaster. Assist local businesses in obtaining resources to get their finances back in the positive, identifying and obtaining workforce, financial sources, and professional services to assist in the rebuild of the economy.</td>
<td></td>
</tr>
</tbody>
</table>
The recommended revenue budget for the Other Revenues category has increased by 100% or $17,047 due to Recycling Market Development Zone (RMDZ) payments and registration fees for the Economic Development Summit to be held in 2020.

The recommended revenue budget for the Other Financing Sources category has increased by more than 100% or $2,568,580 due to funding allocated for Project Trellis.

The recommended General fund Contribution has increased by 9% or $24,053 due to an increase in the contribution for the Economic Development Director’s salary and redevelopment dissolution, along with an ongoing allocation of $10,000 approved in FY 2019-20 for work performed by the Equal Employment Opportunity Officer.

The recommended expenditure budget for the Salaries & Employee Benefits category has increased by more than 100% or $297,082 due to the addition of an Economic Development Specialist to manage Project Trellis and increased extra help expenses required to meet grant program needs.

The recommended expenditure budget for the Services and Supplies category has increased by more than 100% or $1,018,451 due to increased professional services expenses associated to Project Trellis marketing programs.

The recommended expenditure budget for the Other Charges category has increased by more than 100% or $1,295,367 due to the implementation of Project Trellis micro-grant and equity programs.

The Board adopted this budget as recommended.
## Revenues

<table>
<thead>
<tr>
<th></th>
<th>2018-19 Actual</th>
<th>2019-20 Adopted</th>
<th>2019-20 Actual</th>
<th>2020-21 Recommended</th>
<th>2020-21 Adopted</th>
<th>Increase (Decrease)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Other Revenues</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Other Financing</td>
<td>419,003</td>
<td>616,600</td>
<td>616,600</td>
<td>614,714</td>
<td>614,714</td>
<td>(1,886)</td>
</tr>
<tr>
<td>Total Revenues</td>
<td>419,003</td>
<td>616,600</td>
<td>616,600</td>
<td>614,714</td>
<td>614,714</td>
<td>(1,886)</td>
</tr>
</tbody>
</table>

## Expenditures

<table>
<thead>
<tr>
<th></th>
<th>2018-19</th>
<th>2019-20 Adopted</th>
<th>2019-20</th>
<th>2020-21 Recommended</th>
<th>2020-21 Adopted</th>
<th>Increase (Decrease)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries &amp; Employee</td>
<td>95,986</td>
<td>108,165</td>
<td>108,165</td>
<td>106,060</td>
<td>106,060</td>
<td>(2,105)</td>
</tr>
<tr>
<td>Benefits</td>
<td>7,099</td>
<td>27,706</td>
<td>27,706</td>
<td>25,307</td>
<td>25,307</td>
<td>(2,399)</td>
</tr>
<tr>
<td>Services and Supplies</td>
<td>340,544</td>
<td>477,635</td>
<td>477,635</td>
<td>480,253</td>
<td>480,253</td>
<td>2,618</td>
</tr>
<tr>
<td>Total Expenditures</td>
<td>443,629</td>
<td>613,506</td>
<td>613,506</td>
<td>611,620</td>
<td>611,620</td>
<td>(1,886)</td>
</tr>
</tbody>
</table>

## Other Financing Sources (Uses)

<table>
<thead>
<tr>
<th></th>
<th>2018-19</th>
<th>2019-20</th>
<th>2019-20</th>
<th>2020-21</th>
<th>2020-21</th>
<th>Increase (Decrease)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Other Financing</td>
<td>24,651</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Uses</td>
<td>(25)</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Total Other</td>
<td>24,651</td>
<td>(25)</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Financing Sources</td>
<td>(25)</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>(Uses)</td>
<td>(25)</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Net Revenues</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
</tbody>
</table>

## Significant Changes

There are no significant changes.

## Additional Funding Requests

Headwaters has submitted no additional funding requests.

## Personnel

There are no changes to personnel.

## Board Adopted

The Board adopted this budget as recommended.
The recommended revenue budget for the Other Governmental Agencies category has decreased by 100% or $3,957,998 due to changes in local accounting practices. Grant revenues are now reflected as “Other Revenues.”

The recommended revenue budget for the Other Revenues category has increased by 100% or $3,083,290 due to changes in local accounting practices. Grant revenues are now reflected as “Other Revenues” as opposed to “Other Governmental Agencies.” Overall, grant revenues have actually decreased by 22% or $874,708 due to the spend down of the opioid grant in FY 2019-20.

The recommended expenditure budget for the Services and Supplies category has increased by more than 100% or $1,723,773 due to changes in local accounting practices. Grant expenditures are now reflected as “Services and Supplies,” as opposed to “Other Charges.”

The recommended expenditure budget for the Other Charges category has decreased by 73% or $2,586,227 due to changes in local accounting practices. Grant expenditures are now reflected as “Services and Supplies.” Overall, expenditures have actually decreased by 22% or $869,607 due to the spend down of the opioid grant in FY 2019-20.

Workforce Development Board has submitted one additional funding request for $150,000 for an Emerging Workforce Retention Program.

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

There are no personnel changes.

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

Economic Development Promotion utilizes TOT funds to invest in the county’s tourism economy, as identified in the county’s Comprehensive Economic Development Strategy (CEDS) and the regional Prosperity strategy. The allocation to RREEL is equal to 5 percent of TOT revenues plus an additional $20,000. The allocation to the Eureka-Humboldt Visitor’s Bureau is for 18 percent of TOT revenues. This program contains the following budget unit:

1100 181 Economic Development Promotion

This program supports the Board of Supervisors’ Strategic Framework by encouraging new local enterprise, supporting business, workforce development and creation of private-sector jobs, and managing our resources to ensure sustainability of services.
The recommended General Fund Contribution has increased by 8% or $38,906 due to increased TOT revenues in FY 2018-19. Services provided by this budget unit are a derivative of TOT revenues.

The recommended expenditure budget for the Services and Supplies category has increased by more than 100% or $524,718 due to changes in local accounting practice. The contract Services for RREEL and Eureka-Humboldt Visitor’s Bureau are now reflected as “Services and Supplies,” as opposed to “Other Charges.” The actual expense has increased 8% or $38,906 as these services are a derivative of TOT revenues.

The recommended expenditure budget for the Other Charges category has decreased by 100% or $485,812 due to changes in local accounting practice. The contract Services for RREEL and Eureka-Humboldt Visitor’s Bureau are now reflected as “Services and Supplies.”

Economic Development Promotion has submitted no additional funding requests.

**SIGNIFICANT CHANGES**

**PERSONNEL**

There are no personnel changes.

**BOARD ADOPTED**

The Board adopted this budget as recommended.
### PROGRAM DISCUSSION

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

This program contains the following budget unit:

1700 290 Fish & Game Advisory Commission

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

### ACCOMPLISHMENTS

- Invited civic engagement and awareness of services by awarding a single grant to the Humboldt County Office of Education for a Classroom Aquarium Education Program.
- Managed resources to ensure sustainability of services by utilizing the entire grant allocation and tracking prior grant allocations for the expiration of funds.

### GOALS

- Manage resources to ensure sustainability of services by monitoring fine revenues and allowing fund balance to increase to provide meaningful grant opportunities to the community.
The recommended revenue budget for the Other Financing Sources category has decreased by 100% or $6,850 due to a reduction in the need to utilize fund balance as a grant program will not be awarded in FY 2020-21 in an effort to restore the fund balance to a healthy level.

The recommended expenditure budget for the Services and Supplies category has decreased by 67% or $9,000 due to not offering grant opportunities in FY 2020-21 to allow the Fish and Game Advisory Commission fund balance to increase and be able to provide meaningful grant opportunities to the community in the future.

There are no personnel changes.

The Board adopted this budget as recommended.

Fish & Game Advisory Commission has submitted no additional funding requests.
This budget unit provides for support of fire suppression services in the Trinidad area and cooperative fire dispatch services for smaller fire districts throughout the county. Expenditures for the Trinidad area are offset by a Special Assessment District, Community Service Area #4 (CSA #4), for fire services.

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

This budget unit also provides a 75 percent share of the Co-op Fire Dispatch. Fire dispatch services are provided by Cal FIRE to the county’s local fire districts. The cost of fire dispatch services is partially offset by the Dispatch Co-op (cities of Trinidad, Ferndale, Rio Dell, and 25 fire protection districts). The Dispatch Co-op has received Measure Z funding to pay for their 25% share. In addition, Arcata Fire Department will come under the county contract in FY 2020-21, providing for a cost share reimbursement of $138,580.

This program supports the Board of Supervisors’ Strategic Framework by protecting vulnerable populations.
The recommended revenue budget for Other Governmental Agencies has increased by 100% or $138,580 due to the reimbursement of dispatch services from Arcata Fire Department.

The recommended revenue budget for Other Financing Sources has increased by 100% or $51,512 due to changes in local accounting practice. The Measure Z funding that pays 25% of dispatch costs on behalf of the Humboldt County Fire Chief’s Association is now reflected as “Other Financing Sources,” as opposed to directly reducing the CalFire Dispatch expense.

The recommended General Fund Contribution has increased by 26% or $73,760 due to rising CalFIRE costs. County staff have worked diligently with CalFIRE to propose a phased in approach to the cost increases required by CalFIRE. CalFIRE did agree to a reduction in costs for FY 2020-21 over the initial proposal, however dispatch costs are more than doubling next fiscal year placing strain on the General Fund in order to support fire agencies.

The recommended expenditure budget for the Other Charges category has increased by 41% or $267,652 due to anticipated increases to dispatch and fire service costs.

### FY 2020-21 ADOPTED BUDGET TABLE

<table>
<thead>
<tr>
<th></th>
<th>2018-19 Actual</th>
<th>2019-20 Adopted</th>
<th>2019-20 Actual</th>
<th>2020-21 Recommended</th>
<th>2020-21 Adopted</th>
<th>Increase (Decrease)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenues</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other Governmental Agencies</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>138,580</td>
<td>138,580</td>
<td>138,580</td>
</tr>
<tr>
<td>Other Revenues</td>
<td>0</td>
<td>171,200</td>
<td>171,200</td>
<td>175,000</td>
<td>175,000</td>
<td>3,800</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td>0</td>
<td>171,200</td>
<td>171,200</td>
<td>313,580</td>
<td>313,580</td>
<td>142,380</td>
</tr>
<tr>
<td><strong>Expenditures</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other Charges</td>
<td>203,263</td>
<td>379,411</td>
<td>379,411</td>
<td>647,063</td>
<td>647,063</td>
<td>267,652</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td>203,263</td>
<td>379,411</td>
<td>379,411</td>
<td>647,063</td>
<td>647,063</td>
<td>267,652</td>
</tr>
<tr>
<td><strong>Other Financing Sources (Uses)</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other Financing Sources</td>
<td>182,631</td>
<td>0</td>
<td>0</td>
<td>51,512</td>
<td>51,512</td>
<td>51,512</td>
</tr>
<tr>
<td>General Fund Contribution</td>
<td>0</td>
<td>208,211</td>
<td>208,211</td>
<td>281,971</td>
<td>281,971</td>
<td>73,760</td>
</tr>
<tr>
<td><strong>Total Other Financing Sources (Uses)</strong></td>
<td>182,631</td>
<td>208,211</td>
<td>208,211</td>
<td>333,483</td>
<td>333,483</td>
<td>125,272</td>
</tr>
<tr>
<td>Net Revenues (Expenditures)</td>
<td>(20,632)</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>Additional Funding Support</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1100 General Fund</td>
<td>20,632</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total Additional Funding Support</strong></td>
<td>20,632</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>Staffing Positions</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Allocated Positions</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
</tbody>
</table>

### SIGNIFICANT CHANGES

- The recommended revenue budget for Other Governmental Agencies has increased by 100% or $138,580 due to the reimbursement of dispatch services from Arcata Fire Department.

- The recommended revenue budget for Other Financing Sources has increased by 100% or $51,512 due to changes in local accounting practice. The Measure Z funding that pays 25% of dispatch costs on behalf of the Humboldt County Fire Chief’s Association is now reflected as “Other Financing Sources,” as opposed to directly reducing the CalFire Dispatch expense.

- The recommended General Fund Contribution has increased by 26% or $73,760 due to rising CalFIRE costs. County staff have worked diligently with CalFIRE to propose a phased in approach to the cost increases required by CalFIRE. CalFIRE did agree to a reduction in costs for FY 2020-21 over the initial proposal, however dispatch costs are more than doubling next fiscal year placing strain on the General Fund in order to support fire agencies.

- The recommended expenditure budget for the Other Charges category has increased by 41% or $267,652 due to anticipated increases to dispatch and fire service costs.

### ADDITIONAL FUNDING REQUESTS

Forester and Warden submitted no additional funding requests.

### PERSONNEL

There are no personnel changes.

### BOARD ADOPTED

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

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

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

This program contains the following budget unit:

3550 118 Information Technology

This program supports the Board of Supervisors’ Strategic Framework by providing for and maintaining infrastructure and managing our resources to ensure sustainability of services.
The recommended revenue budget for the Operating Revenue & Contribution category has increased by 19% or $832,246 due to additional department charges for increases in software applications and the addition of 3.0 FTE staff needed to maintain additional infrastructure and programs.

The recommended revenue fund for the Other Financing Sources category has decreased by 100% or $255,134 due to a one-time allocation of $42,867 in FY 2019-20 for an upgraded replacement of the jail security badge and access system, and the reduced need for fund balance transfers.

The recommended expenditure budget for the Salaries & Employee Benefits category has increased by 16% or $345,104 due to the allocation of 3.0 FTE and negotiated salary and benefit increases.

The recommended expenditure budget for the Services and Supplies category has increased by 44% or $740,571 due to increased Microsoft Office 365 and computer software related expenses.

The recommended expenditure budget for the Other Charges category has decreased by 5% or $12,483 due to changes in cost allocation charges as approved by the State Controller.

The recommended expenditure budget for the Fixed Assets category has decreased by 64% or $496,080 due to the one-time purchase of Microsoft Office 365 licenses in FY 2019-20. Funding of $122,888 is recommended for fixed assets; additional details on the recommended equipment is available in the Capital Expenditure table.

**ADDITIONAL FUNDING REQUESTS**

Information Technology has submitted no additional funding requests.

**PERSONNEL**

An increase of 3.0 FTE is recommended. The increase is to provide for increased Microsoft Office 365 support and to adequately address the increasing technology and security demands.

Allocate
1.0 IT Applications Analyst I/II
1.0 IT Technician I/II
1.0 IT Systems Administrator
Managed resources to ensure sustainability of services with the implementation of an IT security framework, including security Training (KnowBe4), and risks mitigation.

Fostered transparent, accessible, welcoming and user-friendly services with the replacement of the Elections voting machines system and enhanced cybersecurity.

Provided for and maintained infrastructure with multiple facility related relocations and system upgrades.

Provided for and maintained infrastructure with enhancements to the County IT core firewall for increased security and efficient network traffic flow.

Provided for and maintained infrastructure by replacing Kaspersky anti-virus with state of the art end point security for business continuity of government.

Provided for and maintained infrastructure with upgraded justice interfaces for the new Court case management system.

Managed resources to ensure sustainability of services with an upgrade to the IT case management system to enhance software image capabilities and tracking of computers and equipment.

Provided for and maintained infrastructure with a new high-speed fiber-optic connection with the courthouse.

Provide for and maintain infrastructure with an upgrade to the county-wide enterprise finance system (One Solution) to the latest version with additional capabilities to meet business needs.

Provide for and maintain infrastructure with additional facility related relocations and system upgrades.

Foster transparent, accessible, welcoming, and user-friendly services with a website redesign to modernize the look and feel of the site and centralize accessibility, and restructure and reorganize pages/ menus to make information easier for user to find. Modernizing the site will encourage users to take greater advantage of CivicPlus’ features, allowing the county to provide improved online services and communication with constituents.

Provide for and maintain infrastructure by installing new security badge & access systems at the Correctional Facility.

Provide for and maintain infrastructure by developing an advanced IT Security environment, including security software standardization, security policy development, and risk mitigation.

Manage resources to ensure sustainability of services with new payroll software environment & enhanced employee user experience.

Manage resources to ensure sustainability of services by establishing county-wide software standards for business continuity of government.

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

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

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

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

**ACCOMPLISHMENTS & GOALS**

- Invested in county employees through regularly hosted trainings for the electronic purchasing system for new and veteran employees. Purchasing also hosted trainings for the Cal Card program. Trainings encourage and enable employees to gain knowledge and professional growth.

- Provide community-appropriate levels of service by expanding the Cal Card Program to include emergency specific cards for first responders and administration.

- Manage resources to ensure sustainability of services by updating the Purchasing Policy in FY 2020-21, ensuring the most current and relevant practices to county operations are implemented.
### FY 2020-21 ADOPTED BUDGET TABLE

**Purchasing & Disposition 3555-115**

<table>
<thead>
<tr>
<th>Table</th>
<th>FY 2018-19 Actual</th>
<th>FY 2019-20 Adopted</th>
<th>FY 2019-20 Actual</th>
<th>FY 2020-21 Recommended</th>
<th>FY 2020-21 Adopted</th>
<th>Increase (Decrease)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenues</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Charges for Current Services</td>
<td>287,577</td>
<td>292,797</td>
<td>292,797</td>
<td>344,748</td>
<td>344,748</td>
<td>51,951</td>
</tr>
<tr>
<td>Other Revenues</td>
<td>29,187</td>
<td>28,000</td>
<td>28,000</td>
<td>37,640</td>
<td>37,640</td>
<td>9,640</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td>316,764</td>
<td>320,797</td>
<td>320,797</td>
<td>382,388</td>
<td>382,388</td>
<td>61,591</td>
</tr>
<tr>
<td><strong>Expenditures</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Salaries &amp; Employee Benefits</td>
<td>270,986</td>
<td>300,260</td>
<td>300,260</td>
<td>323,058</td>
<td>323,058</td>
<td>22,798</td>
</tr>
<tr>
<td>Services and Supplies</td>
<td>29,826</td>
<td>72,844</td>
<td>72,844</td>
<td>22,166</td>
<td>22,166</td>
<td>(50,678)</td>
</tr>
<tr>
<td>Other Charges</td>
<td>25,378</td>
<td>39,829</td>
<td>39,829</td>
<td>37,164</td>
<td>37,164</td>
<td>(2,665)</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td>326,190</td>
<td>412,933</td>
<td>412,933</td>
<td>382,388</td>
<td>382,388</td>
<td>(30,545)</td>
</tr>
<tr>
<td><strong>Other Financing Sources (Uses)</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other Financing Sources</td>
<td>0</td>
<td>92,136</td>
<td>92,136</td>
<td>0</td>
<td>0</td>
<td>(92,136)</td>
</tr>
<tr>
<td><strong>Total Other Financing Sources (Uses)</strong></td>
<td>0</td>
<td>92,136</td>
<td>92,136</td>
<td>0</td>
<td>0</td>
<td>(92,136)</td>
</tr>
<tr>
<td><strong>Net Revenues (Expenditures)</strong></td>
<td>(9,426)</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>Additional Funding Support</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3555 Central Services ISF</td>
<td>9,426</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total Additional Funding Support</strong></td>
<td>9,426</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>Staffing Positions</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Allocated Positions</td>
<td>4.00</td>
<td>4.00</td>
<td>4.00</td>
<td>4.00</td>
<td>4.00</td>
<td>0.00</td>
</tr>
</tbody>
</table>

### SIGNIFICANT CHANGES

- The recommended revenue budget for the Charges for Current Services category has increased by 18% or $51,951 due to the use of fund balance in prior years to balance the budget and keep fund balance within approved limits.
- The recommended revenue budget for the Other Financing Sources category has decreased by 100% or $92,136 due to fund balancing being spent down in FY 2019-20 to be in compliance with the State Controller’s mandate to hold no more than 60 days of working capital in fund balance.
- The recommended expenditure budget for the Salaries & Employee Benefits category has increased by 7% or $22,798 due to negotiated salary and benefit increases, as well as less salaries being reimbursed for assistance with communications charges.
- The recommended expenditure budget for the Services and Supplies category has decreased by 70% or $50,678 due to the one-time allocation of funding to contract for system improvement services in FY 2019-20.

### ADDITIONAL FUNDING REQUESTS

Purchasing has submitted no additional funding requests.

### PERSONNEL

There are no changes to personnel.

### BOARD ADOPTED

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

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

This program contains the following budget unit:

**1100 121 County Counsel**

This program supports the Board of Supervisors' Strategic Framework by enforcing laws and regulations to protect residents and protecting vulnerable populations.
### SIGNIFICANT CHANGES

- The recommended revenue budget for the Charges for Current Services category has decreased by 19% or $9,000 due to County Counsel revenues continuing to decrease each year. The permit fees that County Counsel receives from Planning & Building have decreased as well as the fees received from Public Guardian. County Counsel charges Public Guardian clients a flat rate for legal services at the time of each hearing. Hearings are now done biannually, instead of annually, resulting in less revenue for the office.

- The recommended General Fund Contribution has increased by 5% or $84,152 due to the revenue distribution methodology for General Fund departments, which allocated a 5% increase based on FY 2019-20 General Fund allocations.

- The recommended expenditure budget for the Services and Supplies category increased by 26% or $38,025 due to increased code publishing costs and an increase in the quantity of legal notices being sent by the office.

- The recommended expenditure budget for the Other Charges category has decreased by 13% or $8,542 due to a reduction in ADA charges.

### ADDITIONAL FUNDING REQUESTS

County Counsel has submitted no additional funding requests.

### PERSONNEL

There are no personnel changes.

### BOARD ADOPTED

The Board adopted this budget as recommended.
FISCAL YEAR 2020-21

TOTAL REVENUES

- Charges for Current Services: 60%
- Other Financing Sources: 38%
- General Fund Contribution: 2%

$2.8 Million

TOTAL EXPENDITURES

- Salaries & Employee Benefits: 5%
- Services and Supplies: 2%
- Other Charges: 93%

$2.8 Million

PERMANENT POSITIONS

COUNTY COUNSEL 121

15

EXPENDITURES

- County Counsel: $2.8 Million

Page B52
County Counsel
2020-21 Adopted Budget
<table>
<thead>
<tr>
<th>ACCOMPLISHMENTS</th>
<th>GOALS</th>
</tr>
</thead>
<tbody>
<tr>
<td>• Protected vulnerable populations by coordinating remobilization of the Humboldt County Juvenile Hall Replacement Project.</td>
<td>• Enforce laws and regulations by providing timely review, advice and drafting of county agreements, policies and legislation.</td>
</tr>
<tr>
<td>• Enforced laws and regulations by advocating before the Court of Appeals in a cannabis-related code enforcement matter setting precedent for all California counties that there is no limit to the amount of administrative civil penalties a county may assess under Govt. Code section 53069. The decision affirms that Humboldt County can impose a $10,000 penalty for violations of its cannabis cultivation ordinance.</td>
<td>• Enforce laws and regulations by providing legal support and assistance for the stages of construction of the Humboldt County Corrections Re-Entry Resources Center Project.</td>
</tr>
<tr>
<td>• Enforced laws and regulations to protect residents by continuing to provide monthly trainings at Child Welfare Services.</td>
<td>• Protect vulnerable populations by continuing to provide legal support to Child Welfare Services and the Public Guardian.</td>
</tr>
<tr>
<td>• Enforced laws and regulations to protect residents by representing Child Welfare Services before the Juvenile Court in 554 cases.</td>
<td></td>
</tr>
<tr>
<td>• Enforced laws and regulations to protect residents by representing the Public Guardian before the Probate Court in approximately 381 cases.</td>
<td></td>
</tr>
</tbody>
</table>
The Human Resources Department includes the following budget units:

Human Resource Services
- 1100 130 Personnel Services

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

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

DEPARTMENT HEAD
Kelly Barns, Interim Human Resources Director

BUDGET TOTALS

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Expenditures + Other Financing Uses</td>
<td>$24,043,920</td>
</tr>
<tr>
<td>Revenues + Other Financing Sources</td>
<td>$22,595,254</td>
</tr>
<tr>
<td>General Fund Contribution</td>
<td>$1,448,766</td>
</tr>
<tr>
<td>Personnel</td>
<td>16.0</td>
</tr>
<tr>
<td>% General Fund Contribution</td>
<td>6%</td>
</tr>
</tbody>
</table>

DEPARTMENT HEAD
Kelly Barns, Interim Human Resources Director

BUDGET UNITS

The Human Resources Department includes the following budget units:

Human Resource Services
- 1100 130 Personnel Services

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

HUMAN RESOURCES

PERSONNEL SERVICES

PAYROLL

RISK MANAGEMENT
### FY 2020-21 ADOPTED DEPARTMENTAL SUMMARY BUDGET TABLE

<table>
<thead>
<tr>
<th></th>
<th>2018-19 Actual</th>
<th>2019-20 Adopted</th>
<th>2019-20 Actual</th>
<th>2020-21 Recommended</th>
<th>2020-21 Adopted</th>
<th>Increase (Decrease)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenues</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Operating Revenue &amp; Contribution</td>
<td>29,476,299</td>
<td>28,974,213</td>
<td>22,437,701</td>
<td>22,437,701</td>
<td>22,437,701</td>
<td>(6,536,512)</td>
</tr>
<tr>
<td>Use of Money and Property</td>
<td>136,467</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Other Governmental Agencies</td>
<td>0</td>
<td>0</td>
<td>57,685</td>
<td>57,685</td>
<td>57,685</td>
<td>57,685</td>
</tr>
<tr>
<td>Charges for Current Services</td>
<td>739,797</td>
<td>946,590</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>(946,590)</td>
</tr>
<tr>
<td>Other Revenues</td>
<td>111,337</td>
<td>2,000</td>
<td>99,768</td>
<td>99,768</td>
<td>99,768</td>
<td>97,768</td>
</tr>
<tr>
<td>General Fund Contribution</td>
<td>0</td>
<td>0</td>
<td>125,848</td>
<td>125,848</td>
<td>125,848</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td>30,463,900</td>
<td>29,922,803</td>
<td>22,721,002</td>
<td>22,721,002</td>
<td>22,595,154</td>
<td>(7,327,649)</td>
</tr>
<tr>
<td><strong>Expenditures</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Salaries &amp; Employee Benefits</td>
<td>1,492,574</td>
<td>1,827,159</td>
<td>1,916,909</td>
<td>1,916,909</td>
<td>1,916,909</td>
<td>89,750</td>
</tr>
<tr>
<td>Services and Supplies</td>
<td>381,402</td>
<td>453,005</td>
<td>298,485</td>
<td>298,485</td>
<td>298,485</td>
<td>(154,520)</td>
</tr>
<tr>
<td>Other Charges</td>
<td>239,584</td>
<td>119,133</td>
<td>67,813</td>
<td>67,813</td>
<td>67,813</td>
<td>(51,320)</td>
</tr>
<tr>
<td>Purchased Insurance Premiums</td>
<td>859,935</td>
<td>913,078</td>
<td>61,140</td>
<td>61,140</td>
<td>61,140</td>
<td>(851,938)</td>
</tr>
<tr>
<td>Self-Insurance Expenses</td>
<td>28,078,311</td>
<td>28,072,109</td>
<td>21,659,573</td>
<td>21,659,573</td>
<td>21,659,573</td>
<td>(6,412,536)</td>
</tr>
<tr>
<td>Fixed Assets</td>
<td>13,050</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Not Applicable</td>
<td>25,735</td>
<td>40,000</td>
<td>40,000</td>
<td>40,000</td>
<td>40,000</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td>31,090,591</td>
<td>31,424,484</td>
<td>24,169,768</td>
<td>24,169,768</td>
<td>24,043,920</td>
<td>(7,380,564)</td>
</tr>
<tr>
<td><strong>Other Financing Sources (Uses)</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>General Fund Contribution</td>
<td>0</td>
<td>1,501,681</td>
<td>1,448,766</td>
<td>1,448,766</td>
<td>1,448,766</td>
<td>(52,915)</td>
</tr>
<tr>
<td><strong>Total Other Financing Sources (Uses)</strong></td>
<td>0</td>
<td>1,501,681</td>
<td>1,448,766</td>
<td>1,448,766</td>
<td>1,448,766</td>
<td>(52,915)</td>
</tr>
<tr>
<td><strong>Net Revenues (Expenditures)</strong></td>
<td>(626,691)</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>Additional Funding Support</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1100 General Fund</td>
<td>1,247,532</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>3520 IGS-County Insurance</td>
<td>37,245</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>3522 Employee Benefits Fund</td>
<td>(7,373)</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>3523 Workers Compensation</td>
<td>(99,380)</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>3524 Liability Insurance</td>
<td>(667,294)</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>3525 Medical Plan</td>
<td>(81,294)</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>3526 Dental Plan</td>
<td>(24,697)</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>3527 Unemployment Insurance</td>
<td>83,859</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>3528 Purchased Insurance Premiums</td>
<td>138,093</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total Additional Funding Support</strong></td>
<td>626,691</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>Staffing Positions</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Allocated Positions</td>
<td>16.00</td>
<td>16.00</td>
<td>16.00</td>
<td>16.00</td>
<td>16.00</td>
<td>0.00</td>
</tr>
</tbody>
</table>
TOTAL REVENUES

- Operating Revenue & Contribution: 93%
- Other Governmental Agencies: 6%
- Other Revenues: 1%
- General Fund Contribution: 0%

$24.04 Million

TOTAL EXPENDITURES

- Salaries & Employee Benefits: 90%
- Services and Supplies: <1%
- Purchased Insurance Premiums: 1%
- Self-Insurance Expenses: 1%
- Not Applicable: 8%

$24.04 Million

PERMANENT POSITIONS

- Personnel SVCS.: 10
- Risk Management: 6

EXPENDITURES

- Personnel Resources: $1,458,766
- Risk Management: $22,585,154

$24.04 Million
The Human Resource Department’s Personnel Services division is the administrator of the county’s centralized human resource systems.

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

HR provides services throughout the county, including support to 2,412.57 funded FTE positions as reported in the Board adopted FY 2019-20 budget. HR also serves the citizens of Humboldt County, whether it is those seeking employment, or those referring prospective employees.

This program contains the following budget unit:

1100 130 - Personnel Services

This program supports the Board of Supervisors’ Strategic Framework by providing for and maintaining infrastructure, managing resources to ensure sustainability of services, investing in county employees, fostering transparent, accessible, welcoming and user-friendly services, facilitating public/private partnerships to solve problems, and building inter-jurisdictional and regional cooperation.
The recommended revenue budget for the Other Revenues category has increased by more than 100% or $8,000 due to Payroll's move to Human Resources. The Mass Mutual Expense reimbursement revenue was previously received by the Auditor-Controller's Office.

The recommended expenditure budget for the Salaries & Employee Benefits category has increased by 8% or $96,190 due to negotiated salary and benefit increases, the promotional step increase of staff members from a I classification to a II, and increases in Workers Compensation expenses.

The recommended expenditure budget for the Services and Supplies category has decreased by 52% or $136,132 due to a decrease in project-specific funding for the county-wide Class and Compensation study. The majority of this study has been completed, with an anticipated carry forward of $50,000 into FY 2020-21 to complete this comprehensive study.
- Invested in county employees by building a team of certified Human Resources professionals through support of learning and professional growth opportunities.

- Facilitated partnerships to solve problems with the implementation of Enhanced Service - Liaison Services who provide departments with a direct point of contact, allowing for improved customer service capabilities and relationship development.

- Invested in county employees with the centralization of administration, including all leave programs and ADA administration related to employment through improved educational materials and standard operating procedures.

- Invested in county employees with a county-wide Classification and Compensation Study currently being conducted by Koff & Associates to provide recommendations for updates to outdated job specifications and a fair and equitable compensation structure for all County of Humboldt job classifications.

- Provided for and maintained infrastructure with the elimination of redundant services through automation and the implementation of the ONBOARD & LEARN modules in NeoGov. These modules provide for improved tracking of training, as well as efficient onboarding.

- Fostered transparent, accessible, welcoming and user-friendly services through the adoption of three new county-wide policies on Anti-Nepotism & Non-Fraternization, Abusive Conduct, and Lactation Accommodation. The Policies and Procedures Group/Committee (P&P's) plans to continue developing and updating policies in the coming year.

- Invest in county employees with leadership and employee development to foster a sense of community and continuous learning in the organization as well as demonstrate commitment to the ongoing growth and development of county employees.

- Manage resources to ensure sustainability of services with HRIS/Payroll process improvement to evaluate current system and processes with the goal of improving timeliness of processing, ensuring best practice in Fair Labor Standards Act (FLSA) and general payroll administration, eliminating duplicative or time-consuming processes, and leveraging system capabilities to provide greater employee and manager functionality and access to information.

- Invest in county employees with active recruitment and retention with a plan to educate the community on the benefits of working for the county and highlight career opportunities and community engagement.

- Facilitate public/private partnerships to solve problems and improve county government operations through partnership with ADP. Partnership with ADP will allow the county to develop organization through streamlining organizational processes, improving the accuracy and efficiency of the payroll process through increased automation, and leverage new technologies to empower employees. These strategic investments will allow the county to attract and retain the best employees.

- Invest in county employees through the continued implementation of ONBOARD technology across county departments. These efforts will increase the efficiency of the onboarding process and facilitate inter-departmental collaboration. This increased efficiency will create less strain on resources allowing for the provision of community appropriate levels of service, inter-departmental collaboration. This increased efficiency will create less strain on resources allowing for the provision of community appropriate levels of service.
The Human Resource Department’s Risk Management (RM) services treatment of the county’s exposures to loss; safety and loss-control programs; administration of all employee benefit programs, both self-insured and premium-based; claims administration of the self-insured liability programs and supervising the county’s third-party administrator for primary workers’ compensation. RM provides, develops and monitors state and federal required training programs and skill level improvement workshops. RM also administers the county’s property insurance by filing claims resulting in a property loss and recovering costs from the county’s insurer.

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

This program includes the following budget units:

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

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

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

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

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

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

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

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

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

- Invested in county employees by conducting 485 in-person benefit meetings and processed 106 enrollments during the Open Enrollment period.

- Invested in county employees by participating in the organization and implementation of the county’s 4th annual All Hands Training Day, where over 1,600 mandatory and elective training opportunities were completed.

- Invested in county employees with the implementation of a new learning management system (LEARN) to improve compliance with state and federally mandated training. Since implementation in September of 2019, employees have logged over 2,500 mandatory trainings as completed, including ADA, Ethics, Sexual Harassment, FEMA, Workplace Safety, and Defensive Driving.

- Invested in county employees by providing 19 retirement counseling sessions, coordinating with CalPERS to provide a full service experience for the retiring workforce.

GOALS

- Manage resources to ensure sustainability of service by implementing self-service employee-benefit enrollments that will streamline the enrollment process and enhance communication and productivity while reducing the cost of transactions and improving employee satisfaction.

- Create opportunities for improved safety and health by strengthening the internal learning and organizational development resources through the design and development of a comprehensive training program for all staff.
## FY 2020-21 ADOPTED BUDGET TABLE

### RISK MANAGEMENT ADMIN. 3520-359

### SIGNIFICANT CHANGES

- The recommended revenue budget for the Operating Revenue & Contribution category has decreased by 8% or $59,925 due to reductions in department cost allocation charges and staffing expenses.

- The recommended expenditure budget for the Other Charges category has decreased by 51% or $46,858 due to changes in cost allocation charges as approved by the State Controller.

### ADDITIONAL FUNDING REQUESTS

Risk Management has submitted no additional funding requests.

### PERSONNEL

There are no net personnel changes over FY 2019-20, however, 1.0 FTE Human Resources Analyst-Risk I/II is being reallocated to a Human Resources Project Manager to allow for the execution and implementation of various Board priorities across the organization to build additional organizational capacity. The recommended changes are as follows:

- **Deallocate**
  - 1.0 Human Resources Analyst-Risk I/II

- **Allocate**
  - 1.0 Human Resources Project Manager

### BOARD ADOPTED

The Board adopted this budget as recommended.
There are no significant changes.

Employee Benefits has submitted no additional funding requests.

The Board adopted this budget as recommended.
The recommended revenue budget for the Operating Revenue & Contribution category has decreased by 96% or $5,033,509 due to changes in local accounting practices. Charges to departments are now reflected as a reimbursement of the workers compensation premium rather than revenue, effectively reducing the overall premium expense. In addition, charges to fire agencies are now reflected as “Other Governmental Agencies.”

The recommended revenue budget for the Other Governmental Agencies category has increased by 100% or $57,685 due to changes in local accounting practices. Charges to fire agencies are now reflected as “Other Governmental Agencies” as opposed to “Operating Revenue & Contributions.”

The recommended expenditure budget for the Self-Insurance Expense category has decreased by 95% or $4,975,824 due to changes in local accounting practices. Charges to departments are now reflected as a reimbursement of the workers compensation premium rather than revenue, effectively reducing the overall premium expense.

 Workers’ Compensation has submitted no additional funding requests.

There are no personnel changes.

The Board adopted this budget as recommended.
The recommended revenue budget for the Operating Revenue & Contribution category has decreased by 67% or $2,610,543 due to changes in local accounting practices. Charges to departments are now reflected as a reimbursement of the liability insurance premium rather than revenue, effectively reducing the overall premium expense.

The recommended expenditure budget for the Services and Supplies category has decreased by 17% or $16,511 due to the purchase and licensing of software being moved into the Human Resources Services budget (1100-130) per Board Order.

The recommended expenditure budget for the Self-Insurance Expense category has decreased by 68% or $2,594,543 due to changes in local accounting practices. Charges to departments are now reflected as a reimbursement of the liability insurance premium rather than revenue, effectively reducing the overall premium expense.

<table>
<thead>
<tr>
<th>Revenues</th>
<th>2018-19 Actual</th>
<th>2019-20 Adopted</th>
<th>2019-20 Actual</th>
<th>2020-21 Recommended</th>
<th>2020-21 Adopted</th>
<th>Increase (Decrease)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Operating Revenue &amp; Contribution</td>
<td>4,076,231</td>
<td>3,902,466</td>
<td>3,902,466</td>
<td>1,291,923</td>
<td>1,291,923</td>
<td>(2,610,543)</td>
</tr>
<tr>
<td>Use of Money and Property</td>
<td>45,489</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Other Revenues</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td><strong>4,121,720</strong></td>
<td><strong>3,902,466</strong></td>
<td><strong>3,902,466</strong></td>
<td><strong>1,291,923</strong></td>
<td><strong>1,291,923</strong></td>
<td><strong>(2,610,543)</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Expenditures</th>
<th>2018-19 Actual</th>
<th>2019-20 Adopted</th>
<th>2019-20 Actual</th>
<th>2020-21 Recommended</th>
<th>2020-21 Adopted</th>
<th>Increase (Decrease)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Services and Supplies</td>
<td>103,190</td>
<td>100,000</td>
<td>100,000</td>
<td>83,489</td>
<td>83,489</td>
<td>(16,511)</td>
</tr>
<tr>
<td>Other Charges</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>511</td>
<td>511</td>
<td>511</td>
</tr>
<tr>
<td>Self-Insurance Expenses</td>
<td>3,348,697</td>
<td>3,797,466</td>
<td>3,797,466</td>
<td>1,202,923</td>
<td>1,202,923</td>
<td>(2,594,543)</td>
</tr>
<tr>
<td>Not Applicable</td>
<td>2,539</td>
<td>5,000</td>
<td>5,000</td>
<td>5,000</td>
<td>5,000</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td><strong>3,454,426</strong></td>
<td><strong>3,902,466</strong></td>
<td><strong>3,902,466</strong></td>
<td><strong>1,291,923</strong></td>
<td><strong>1,291,923</strong></td>
<td><strong>(2,610,543)</strong></td>
</tr>
<tr>
<td><strong>Net Revenues (Expenditures)</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Liability Insurance</strong></td>
<td>(667,294)</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total Additional Funding Support</strong></td>
<td>(667,294)</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
</tbody>
</table>

**Significant Changes**

- The recommended revenue budget for the Operating Revenue & Contribution category has decreased by 67% or $2,610,543 due to changes in local accounting practices. Charges to departments are now reflected as a reimbursement of the liability insurance premium rather than revenue, effectively reducing the overall premium expense.

- The recommended expenditure budget for the Services and Supplies category has decreased by 17% or $16,511 due to the purchase and licensing of software being moved into the Human Resources Services budget (1100-130) per Board Order.

- The recommended expenditure budget for the Self-Insurance Expense category has decreased by 68% or $2,594,543 due to changes in local accounting practices. Charges to departments are now reflected as a reimbursement of the liability insurance premium rather than revenue, effectively reducing the overall premium expense.

**Additional Funding Support**

- Liability Insurance has submitted no additional funding requests.

**Personnel**

- There are no personnel changes.

**Board Adopted**

- The Board adopted this budget as recommended.
### 2018-19 | 2019-20 | 2019-20 | 2020-21 | 2020-21 | Increase (Decrease)
---|---|---|---|---|---
**Revenues**
Operating Revenue & Contribution | 17,779,212 | 16,762,368 | 16,762,368 | 17,796,426 | 17,796,426 | 1,034,058
Use of Money and Property | 19,857 | 0 | 0 | 0 | 0 | 0
**Total Revenues** | 17,799,069 | 16,762,368 | 16,762,368 | 17,796,426 | 17,796,426 | 1,034,058
**Expenditures**
Self-Insurance Expenses | 17,717,775 | 16,762,368 | 16,762,368 | 17,796,426 | 17,796,426 | 1,034,058
**Total Expenditures** | 17,717,775 | 16,762,368 | 16,762,368 | 17,796,426 | 17,796,426 | 1,034,058
**Net Revenues (Expenditures)** | 81,294 | 0 | 0 | 0 | 0 | 0
**Additional Funding Support**
352 Medical Plan | (81,294) | 0 | 0 | 0 | 0 | 0
**Total Additional Funding Support** | (81,294) | 0 | 0 | 0 | 0 | 0
**Staffing Positions**
Allocated Positions | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00

### SIGNIFICANT CHANGES
- The recommended revenue budget for the Operating Revenue & Contribution category has increased by 6% or $1,034,058 due to an increase in the number of employees in the last year. The cost of insurance is reimbursed by departments and employees.
- The recommended expenditure budget for the Self-Insurance Expenses category has increased by 6% or $1,034,058 due to an increase in the number of employees in the last year. The cost of insurance is reimbursed by departments and employees.

### ADDITIONAL FUNDING REQUESTS
Medical Plan has submitted no additional funding requests.

### PERSONNEL
There are no personnel changes.

### BOARD ADOPTED
The Board adopted this budget as recommended.
The recommended revenue budget for the Operating Revenue & Contribution category has increased by 13% or $192,375 due to an increase in the number of employees in the last year and an increase in dental claims. All costs are allocated to departments.

The recommended expenditure budget for the Self-Insurance Expenses category has increased by 13% or $192,375 due to an increase in the number of employees in the last year and an increase in dental claims. All costs are allocated to departments.

Dental Plan has submitted no additional funding requests.

There are no personnel changes.

The Board adopted this budget as recommended.
The recommended revenue budget for the Operating Revenue & Contribution category has decreased by 26% or $79,018 due to a reduction in unemployment claims, which are cost allocated to departments.

The recommended expenditure budget for the Self-Insurance Expense category has decreased by 26% or $83,768 due to a reduction in unemployment claims.

Unemployment Insurance has submitted no additional funding requests.

There are no personnel changes.

The Board adopted this budget as recommended.
The recommended revenue budget for the Charges for Current Services category has decreased by 100% or $946,590 due to changes in local accounting practices. Charges to departments are now reflected as a reimbursement of the purchased insurance premium rather than revenue, effectively reducing the overall premium expense.

The recommended revenue budget for the Other Revenues category has increased by 100% or $89,768 due to changes in local accounting practices. Cost Allocation Charges are now reflected as “Other Revenues” as opposed to “Charges for Current Services.”

The recommended expenditure budget for the Purchased Insurance Premiums category has decreased by 93% or $851,938 due to changes in local accounting practices. Charges to departments are now reflected as a reimbursement of the purchased insurance premium rather than revenue, effectively reducing the overall premium expense.

Purchased Insurance Premiums has submitted no additional funding requests.

There are no personnel changes.

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

This program contains the following budget units:

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

See individual budget units for additional details on the below:

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

This program supports the Board’s strategic framework by enforcing laws and regulations to protect residents, providing for and maintaining infrastructure, creating opportunities for improved safety and health, protecting vulnerable populations, providing community-appropriate levels of service, supporting self-reliance of citizens, facilitating the establishment of local revenue sources to address local needs, fostering transparent, accessible, welcoming and user-friendly services.
### Significant Changes

- The recommended revenue budget for the Taxes category has decreased by 13% or $1,455,563 due to reduced revenues as a result of COVID-19.

- The recommended General Fund Contribution has increased by 100% or $1,610,554 due to the carry forward of funding for DHHS to complete a software upgrade to the SDM Intake Assessment Tool for Adult Protective Services and an anticipated shortfall of $1,521,000, requiring the use of fund balance, due to reduced revenues as a result of COVID-19.

- The recommended expenditure budget for the Services and Supplies category has increased by 4% or $27,866 due to an increase in expenses required to support staff.

- The recommended expenditure budget for the Other Financing Uses category has decreased by 51% or $208,764 due to a budgeted shortfall in FY 2019-20 and increases in cost allocation charges as approved by the State Controller.

### Additional Funding Requests

Measure Z has submitted no additional funding requests.

### Personnel

There are no personnel changes.

### Board Adopted

The Board adopted this budget as recommended.
**FISCAL YEAR 2020-21**

**TOTAL REVENUES**

- **<1%**
- **$3,121,000**
- **$660,681**
- **$7,100,458**

**TOTAL EXPENDITURES**

- **0.8%**
- **$10.9 Million**

**PERMANENT POSITIONS**

- **Public Defender**
- **DHHS**
- **District Attorney**
- **Probation**
- **Sheriff**
- **Other Agencies**

**EXPENDITURES**

- **$235,631**
- **$826,330**
- **$3,105,342**
- **$1,322,163**
- **$571,225**

**$4,821,837**

- **Public Defender**
- **DHHS**
- **District Attorney**
- **Probation**
- **Sheriff**
- **Other Agencies**

Measure Z

2020-21 Adopted Budget
The Citizens’ Advisory Committee was established to make recommendations to the Board of Supervisors on the expenditure of these funds. A total of 19 agencies submitted 28 applications for funding in FY 2020-21. Six were submitted by county agencies and 22 by non-county agencies totaling $7,618,316 in funding requests. The requests are outlined as follows:

1. $46,100 for 2-1-1 Humboldt for Update office equipment to ensure assistance to residents of Humboldt, including five new computers, backup generator, and mobile wi-fi hotspot.

2. $1,748 for Access Humboldt to establish backup system and telephone link for emergency and safety information during power outages and emergencies.

3. $438,000 for Alcohol/Drug Care Services Inc. to provide Substance Use Disorder treatment for at-risk individuals.

4. $33,320 for Christian Science Church of Garberville to establish resource rooms in Redway and Garberville providing 2 meals per week, posting of local resources, and homeless “co-pilot” trainees.

5. $282,294 for City of Arcata Police Department to continue funding for one School Resource Officer (SRO) and two Juvenile Diversion Counselors (JDC) to serve K-12 students and families.

6. $390,000 for City of Eureka Police Department to continue funding for 1.0 FTE Police Officer, 1.0 FTE Parks & Waterfront Ranger, 1.0 FTE UPLIFT Eureka Homeless Services Coordinator, 1.5 FTE Homeless Outreach Worker, .5 FTE LEAD Program Coordinator, emergency homeless support services, detox/emergency shelter/transportation, and CSET/MIST/UPLIFT outreach training.

7. $350,000 for City of Eureka Public Works to repair deteriorating sections of asphalt along Harrison Avenue and repair and resurface entire stretch of Harrison between Erie & Munson Streets.

8. $177,435 for City of Fortuna Police Department to continue funding for salary and benefits for Drug Task Force Officer.

9. $71,845 for City of Fortuna Police Department to purchase, train and outfit one K9 unit.

10. $182,435 for City of Fortuna Police Department continue funding for salary and benefits for School Resource Officer.

11. $57,344 for City of Rio Dell Police Department to purchase one Ford F150 patrol vehicle and ancillary equipment and four mobile display terminals for fleet vehicles.

12. $33,488 for City of Rio Dell Police Department to maintain 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.

13. $75,317 for City of Trinidad for one full-time Deputy Sheriff position to provide a dedicated peace officer in the Trinidad area seven days a week.

14. $7,900 for College of the Redwoods Foundation/ CERT Coalition to fund two full CERT Basic courses to a total of 60 participants.

15. $7,600 for Garberville Town Square to fund a security person four days a week a town square in Garberville.

16. $437,938 for the Humboldt County Administrative Office to replace/upgrade mountaintop repeater radio vaults that house critical equipment on Mount Pierce, Pratt Mountain and Horse Mountain.

17. $14,000 for Humboldt County Adult Protective Services to provide professional development and case review team development for the Elder and Vulnerable Adult Services Team (EVAST).

18. $2,413,945 for Humboldt County Fire Chiefs’ Association to purchase equipment to bring firefighters to minimum level safety, fund dispatch and the continuation of formal planning effort to address fire-related district boundaries.

19. $71,235 for Humboldt County Library to hire two additional security guards at the Eureka Library.

20. $112,641 for Humboldt County Public Defender to hire 1.0 FTE Office Assistant, professional record conversion, categorization and storage costs.

21. $80,000 for Humboldt County Public Works to remove non-hazardous and hazardous illegal dumping sites, equipment and dumping fees.

22. $1,550,000 for Humboldt County Public Works for chip sealing and slurry sealing of county roads to prevent pavement failures and to insure safer driving surfaces.

23. $78,000 for Humboldt Medi-Trans to fund insurance, fuel, and payroll expenses to provide transportation for kidney dialysis patients traveling 3 times a week.

24. $5,000 for Jim Paye & Family New Life Transitional Housing to fund increased housing costs for six addiction recovery residences.

25. $374,383 for K’ima:w Medical Center for the continuation of ambulance service in the Willow
26. $136,348 for Southern Trinity Area Rescue to provide ambulance services to the Eastern Humboldt/ Southern Trinity County area of Highway 36.
27. $17,000 for Southern Trinity Volunteer Fire

In order to provide funding to the most applicants as possible, partial funding is recommended for items 8, 10 and 18. Items 5, 6, 25 and 26 are recommended for full funding. More detail on the amounts recommended for funding can be found in the appendices. The remaining Measure Z requests are not recommended because they did not receive a priority ranking that allowed them to be funded based on available Measure Z revenue. All Measure Z requests were reviewed and prioritized by the Citizens’ Advisory Committee and the Board of Supervisors.

1100 197 Measure Z Contribution Other
The recommended budget for Measure Z Contribution for FY 2020-21 is $3,105,342, an increase of $48,925 or 2%, from the previous year.

This budget unit contains the allocations for all non-county agencies who have been allocated Measure Z funding. For FY 2020-21, 19 agencies submitted a total of 24 applications totaling $5,861,675. A total of 7 agencies are recommended for funding totaling $3,105,342.

1100 889 General Purpose Revenue Measure Z
The recommended budget for General Purpose Revenue Measure Z for FY 2020-21 is $9,473,000, a decrease of $1,455,663 or 14% from the prior year due to reduced sales tax as a result of COVID-19.

1100 292 Public Defender Measure Z
The recommended budget for Public Defender Measure Z for FY 2020-21 is $235,631, an increase of $18,974 or 9% from the prior year due to the redistribution of ongoing funding to ensure equity across all budget units in supporting staffing overhead and training development.

The recommended personnel allocation for the Public Defender Measure Z for FY 2020-21 is 2.0 FTE, there are no changes from the prior year.

1100 293 DHHS Measure Z
The recommended budget for DHHS Measure Z for FY 2020-21 is $826,330, an increase of $20,418 or 3% from the prior year.

The recommended personnel allocation for DHHS Measure Z for FY 2020-21 is 8.0 FTE, there are no changes from the prior year.

1100 295 District Attorney Measure Z
The recommended budget for District Attorney Measure Z for FY 2020-21 is $1,322,163, an increase of $60,252 or 5% from the prior year due to negotiated salary and benefit increases.

The recommended personnel allocation for District Attorney Measure Z for FY 2020-21 is 12.0 FTE, there are no changes from the prior year.

1100 296 Probation Measure Z
The recommended budget for Probation Measure Z for FY 2020-21 is $571,225, an increase of $26,462 or 6% from the prior year due to the redistribution of ongoing funding to ensure equity across all budget units in supporting staffing overhead and training development.

The recommended personnel allocation for Probation Measure Z for FY 2020-21 is 6.0 FTE. There are no changes from the previous fiscal year.

1100 297 Sheriff Measure Z
The recommended budget for Sheriff Measure Z for FY 2020-21 is $1,322,163, an increase of $60,252 or 5% from the prior year due to negotiated salary and benefit increases.

The recommended personnel allocation for Sheriff Measure Z for FY 2020-21 is 12.0 FTE, there are no changes from the prior year.

1100 298 Public Works Measure Z
The recommended budget for Public Works Measure Z for FY 2020-21 is $0, a decrease of $115,750 or 100% from the prior year. This decrease is due to the elimination of an allocation for road improvements.

The Public Works Measure Z budget unit has no personnel allocations recommended for FY 2020-21. These programs support the Board of Supervisors’ Strategic Framework by enforcing laws and regulations to protect residents, providing for and maintaining infrastructure, creating opportunities for improved safety and health, protecting vulnerable populations and providing community-appropriate levels of service.
This budget funds long-term debt payments on the county’s capital improvement projects.

The budget of $1,515,729 includes funding in the following amounts:

- $65,245 1994 Library Project
- $258,240 1994 Jail Phase I Project
- $41,827 1996 Regional Juvenile Center Project
- $103,613 1996 Jail Phase I Project
- $126,333 1996 Jail Phase II Project
- $171,776 1996 Jail Phase II Public Safety Project
- $299,601 2004 Animal Shelter Project
- $180,232 2012 Earthquake Repairs
- $168,862 2012 Juvenile Hall
- $100,000 2020 Finance Plan

The 1994 COP financed the Eureka Library and Jail Phase I. It also included remodeling the ground floor of the Courthouse after the Eureka Police Department moved out. The Library budget includes an additional $53,287 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, $432,005, 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 June 2, 2020, the Board authorized a plan to finance county office space and capital improvement projects.

In total, financing needs of $20.5 million are anticipated. The list of projects consists of: Juvenile Hall Replacement $1.6 million; Weights and Measures Building $1.14 million; Fifth-floor of Courthouse Remodel $3.17 million; and the Arcata/Eureka Airport Restaurant $250,000; Corrections Resource Center $2.27 million; ADA Curb Ramps $297,000; Clam Beach ADA $328,858, and other ADA projects $7.2 million; Sheriff Security Upgrades $1.1 million. As projects included in the 2016 COP get underway, the county
Program Discussion by Budget Unit

The recommended revenue budget for the Other Governmental Agencies category has increased by 10% or $40,465 due to anticipated increase in Proposition 172 funding based on historical trends. As a result of COVID-19 this estimate is likely to be reduced at first quarter.

The recommended expenditure budget for the Other Charges category has decreased by 28% or $101,030 due to anticipated decreases in scheduled interest payments.

The recommended expenditure budget for the Other Financing Uses category has increased by 10% or $109,890 due to anticipated increases in scheduled principal payments.

## Additional Funding Requests

COP has submitted no additional funding requests.

## Personnel

There are no personnel changes.

## Board Adopted

The Board adopted this budget as recommended.

### FY 2020-21 Adopted Budget Table

<table>
<thead>
<tr>
<th></th>
<th>2018-19 Actual</th>
<th>2019-20 Adopted</th>
<th>2019-20 Actual</th>
<th>2020-21 Recommended</th>
<th>2020-21 Adopted</th>
<th>Increase (Decrease)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenues</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other Governmental Agencies</td>
<td>423,534</td>
<td>391,540</td>
<td>391,540</td>
<td>432,005</td>
<td>432,005</td>
<td>40,465</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td>423,534</td>
<td>391,540</td>
<td>391,540</td>
<td>432,005</td>
<td>432,005</td>
<td>40,465</td>
</tr>
<tr>
<td><strong>Expenditures</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other Charges</td>
<td>246,057</td>
<td>360,790</td>
<td>360,790</td>
<td>259,760</td>
<td>259,760</td>
<td>(101,030)</td>
</tr>
<tr>
<td>Other Financing Uses</td>
<td>1,198,166</td>
<td>1,146,079</td>
<td>1,146,079</td>
<td>1,255,969</td>
<td>1,255,969</td>
<td>109,890</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td>1,444,223</td>
<td>1,506,869</td>
<td>1,506,869</td>
<td>1,515,729</td>
<td>1,515,729</td>
<td>8,860</td>
</tr>
<tr>
<td><strong>Other Financing Sources (Uses)</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>General Fund Contribution</td>
<td>(7,998)</td>
<td>1,115,329</td>
<td>1,115,329</td>
<td>1,083,724</td>
<td>1,083,724</td>
<td>(31,605)</td>
</tr>
<tr>
<td>Other Financing Uses</td>
<td>(7,998)</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total Other Financing Sources (Uses)</strong></td>
<td>(15,996)</td>
<td>1,115,329</td>
<td>1,115,329</td>
<td>1,083,724</td>
<td>1,083,724</td>
<td>(31,605)</td>
</tr>
<tr>
<td>Net Revenues (Expenditures)</td>
<td>(1,036,685)</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>Additional Funding Support</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1100 General Fund</td>
<td>1,028,687</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total Additional Funding Support</strong></td>
<td>1,028,687</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>Staffing Positions</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Allocated Positions</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
</tbody>
</table>

Additional Budget Summary

- ADA Courthouse Project: $1,360,000
- ADA Curb Ramps: $297,000
- ADA Fiscal Year 19-20 Projects: $1,700,000
- ADA Jail Showers Project: $1,800,000
- ADA Probation Main Project: $200,000
- ADA Veterans Building Project: $250,000
- Airport Restaurant: $250,000
- Corrections Resource Center: $2,274,000
- Eureka Vet Bldg Media: $1,000,000
- Eureka Vet Bldg Seismic Repair: $73,037
- Fifth Floor of Courthouse: $3,166,311
- Garberville Mini Complex: $2,800,000
- Jail Security: $1,100,000
- Juvenile Hall: $2,000,000
- New Building 1001 4th: $1,175,812
- Weights & Measures Building: $1,140,000

COP has submitted no additional funding requests.

The Board adopted this budget as recommended.

Personnel

There are no personnel changes.

Significant Changes

- The recommended revenue budget for the Other Governmental Agencies category has increased by 10% or $40,465 due to anticipated increase in Proposition 172 funding based on historical trends. As a result of COVID-19 this estimate is likely to be reduced at first quarter.
- The recommended expenditure budget for the Other Charges category has decreased by 28% or $101,030 due to anticipated decreases in scheduled interest payments.
- The recommended expenditure budget for the Other Financing Uses category has increased by 10% or $109,890 due to anticipated increases in scheduled principal payments.
The General Fund Contingency Reserve budget provides funds to meet unforeseen expenditures in county-wide operating budgets.

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

While state statutes provide that up to 15 percent of the total of all other appropriations can be placed in reserve, the amount historically reserved for the county's budget has been at a much lower level. In FY 2017-18 the Contingency policy was updated to reflect a contribution equal to 2 percent of General Fund revenues. The recommended contingency amount for FY 2020-21 is $200,000 more than the policy level minimum. To allow for contributions to a road improvement grant program in accordance with the Friends of the Eel River Settlement.

This program contains the following budget unit:

1100 990 Contingency Reserves

This program supports the Board of Supervisors' Strategic Framework by managing our resources to ensure sustainability of services.
### FY 2020-21 ADOPTED BUDGET TABLE

<table>
<thead>
<tr>
<th>Expenditures</th>
<th>2018-19 Actual</th>
<th>2019-20 Adopted</th>
<th>2019-20 Actual</th>
<th>2020-21 Recommended</th>
<th>2020-21 Adopted</th>
<th>Increase (Decrease)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Services and Supplies</td>
<td>0</td>
<td>2,039,212</td>
<td>2,039,212</td>
<td>1,631,967</td>
<td>1,631,967</td>
<td>407,245</td>
</tr>
<tr>
<td>Total Expenditures</td>
<td>0</td>
<td>2,039,212</td>
<td>2,039,212</td>
<td>1,631,967</td>
<td>1,631,967</td>
<td>407,245</td>
</tr>
<tr>
<td>Other Financing Sources (Uses)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>General Fund Contribution</td>
<td>0</td>
<td>2,039,212</td>
<td>2,039,212</td>
<td>1,631,967</td>
<td>1,631,967</td>
<td>407,245</td>
</tr>
<tr>
<td>Total Other Financing Sources (Uses)</td>
<td>0</td>
<td>2,039,212</td>
<td>2,039,212</td>
<td>1,631,967</td>
<td>1,631,967</td>
<td>407,245</td>
</tr>
<tr>
<td>Net Revenues (Expenditures)</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Additional Funding Support</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1100 General Fund</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Total Additional Funding Support</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Staffing Positions</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Allocated Positions</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
</tbody>
</table>

### SIGNIFICANT CHANGES

- The recommended General Fund Contribution has decreased by 20% or $407,245 due to limited financial resources that only allow for a reduced contribution plus $200,000 for the Friends of the Eel River settlement requiring funds for a Roads Improvement Grant program.

- The recommended expenditure budget for the Services and Supplies category has decreased by 20% or $407,245 due to limited financial resources that only allow for a reduced contribution plus $200,000 for the Friends of the Eel River settlement requiring funds for a Roads Improvement Grant program.

### ADDITIONAL FUNDING REQUESTS

Contingency Reserves has submitted no additional funding requests.

### PERSONNEL

There are no personnel changes.

### BOARD ADOPTED

The Board adopted this budget as recommended.
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.

This program includes the following budget unit:

1100 199 - Contributions to Other Funds

The allocations are as follows:

- $226,600 for a loan to the McKay Track Community Forest (an increase of $120,669).
- $100,000 for the City of Eureka to develop affordable low-income housing. This is a carry forward from the previous year.
- $500 for special district benefit assessment on county owned property.
- $17,219 for communications expense for administering utilities for General Fund departments.
- $38,520 for contributions to veterans' organizations located in Arcata, Eureka, Ferndale, Fortuna, Garberville and McKinleyville (an increase of $4,629 for the Eureka veterans).
- $42,185 for Local Agency Formation Commission (LAFCo).
- $234,728 for contribution of Proposition 172 sales tax proceeds to independent fire protection districts (an increase of $21,919). As a result of COVID-19, it is likely this contribution will be reduced.
- $341,797 for county Library System, (includes base funding of $153,000, $8,000 for the Hoopa Library and the General Fund’s obligation for the County Librarian position of $180,797; an overall decrease of $56,371).
- $794,899 for Mental Health (a decrease of $158,750).
- $616,000 for the Deferred Maintenance Trust Fund (an increase of $42,000).
- $673,661 for Public Health (a decrease of $33,179).
- $3,320,349 for Social Services (a decrease of $26,816).
- $625,000 for ADA Trust Fund mandated ADA projects.
- $1,462,193 for Economic Development and Project Trellis (an increase of $380,135).
- $2,000 contribution to special districts for the property tax exchange agreement with Fieldbrook-Glendale Community Services District approved by the Board of Supervisors on March 8, 2016.
- $20,000 contribution to Natural Resources for operational costs that exceed available revenue sources.

These programs supports the Board of Supervisors’ Strategic Framework by protecting vulnerable populations.
The recommended revenue budget for the Other Governmental Agencies category has increased by 10% or $21,919 due to anticipated increases in Proposition 172 funding based on historical trends. Proposition 172 revenues were developed prior to the onset of the COVID-19 pandemic. These revenues are driven by sales tax and are likely to be impacted. Staff will monitor and make necessary adjustments at First Quarter.

The recommended General Fund Contribution has decreased by 34% or $3,675,705 due to limited financial resources as a result of COVID-19 impacts.

The recommended expenditure budget for the Other Financing Uses category has decreased by 31% or $3,621,108 due to a reduction in allocations to Aviation and Reserves due to limited financial resources as a result of COVID-19 impacts. In addition, there was a one-time allocation to the radio infrastructure project in FY 2019-20.

Five additional funding requests were submitted as follows:

1. Fortuna Veterans submitted a request for $2,500 in funding due to lost revenue as a result of COVID-19 preventing events from being held in the Veterans facilities.

2. Arcata Veterans submitted a request for $75,353 in funding due to lost revenue as a result of COVID-19 preventing events from being held in the Veterans facilities.

3. Eureka Veterans submitted a request for $9,520 in funding due to lost revenue as a result of COVID-19 preventing events from being held in the Veterans facilities.

4. Westhaven Volunteer Fire Department submitted a request for $25,000 in funding due to lost revenue as a result of COVID-19 preventing their annual Blackberry Festival from taking place.

5. Samoa Peninsula Fire District submitted a request for start up funding for the Peninsula Community Services District providing services to Samoa Peninsula.

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

There are no personnel changes.

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

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

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

CRIMINAL JUSTICE CONSTRUCTION

DEPARTMENT HEAD

Amy S. Nilsen, County Administrative Officer

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

BUDGET TOTALS

<table>
<thead>
<tr>
<th>FY 2020-21</th>
</tr>
</thead>
<tbody>
<tr>
<td>Expenditures + Other Financing Uses</td>
</tr>
<tr>
<td>Revenues + Other Financing Sources</td>
</tr>
<tr>
<td>General Fund Contribution</td>
</tr>
<tr>
<td>Personnel</td>
</tr>
<tr>
<td>% General Fund Contribution</td>
</tr>
</tbody>
</table>

PROGRAM DISCUSSION BY BUDGET UNIT

Criminal Justice Construction includes the following budget units:
- 1410 190 Criminal Justice COP
- 1410 242 Criminal Justice Construction

This budget supports the Board of Supervisor’s Strategic Framework by providing for and maintaining infrastructure.
### FY 2020-21 ADOPTED BUDGET TABLE

**CRIMINAL JUSTICE CONSTRUCTION**

<table>
<thead>
<tr>
<th></th>
<th>2018-19 Actual</th>
<th>2019-20 Adopted</th>
<th>2019-20 Actual</th>
<th>2020-21 Recommended</th>
<th>2020-21 Adopted</th>
<th>Increase (Decrease)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenues</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fines, Forfeits and Penalties</td>
<td>232,734</td>
<td>235,000</td>
<td>235,000</td>
<td>235,000</td>
<td>235,000</td>
<td>0</td>
</tr>
<tr>
<td>Use of Money and Property</td>
<td>41,070</td>
<td>45,000</td>
<td>45,000</td>
<td>45,000</td>
<td>45,000</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td>273,804</td>
<td>280,000</td>
<td>280,000</td>
<td>280,000</td>
<td>280,000</td>
<td>0</td>
</tr>
<tr>
<td><strong>Expenditures</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other Charges</td>
<td>13,405</td>
<td>17,690</td>
<td>17,690</td>
<td>11,255</td>
<td>11,255</td>
<td>(6,435)</td>
</tr>
<tr>
<td>Other Financing Uses</td>
<td>870,190</td>
<td>57,483</td>
<td>57,483</td>
<td>63,878</td>
<td>63,878</td>
<td>6,395</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td>883,595</td>
<td>75,173</td>
<td>75,173</td>
<td>75,133</td>
<td>75,133</td>
<td>(40)</td>
</tr>
<tr>
<td><strong>Other Financing Sources (Uses)</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other Financing Sources</td>
<td>0</td>
<td>75,173</td>
<td>75,173</td>
<td>75,133</td>
<td>75,133</td>
<td>(40)</td>
</tr>
<tr>
<td>Other Financing Uses</td>
<td>0 (280,000)</td>
<td>(280,000)</td>
<td>(280,000)</td>
<td>(280,000)</td>
<td>(280,000)</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total Other Financing Sources (Uses)</strong></td>
<td>0 (204,827)</td>
<td>(204,827)</td>
<td>(204,867)</td>
<td>(204,867)</td>
<td>(204,867)</td>
<td>(40)</td>
</tr>
<tr>
<td><strong>Net Revenues (Expenditures)</strong></td>
<td>(609,791)</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>Additional Funding Support</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1410 Criminal Justice Construction</td>
<td>609,791</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total Additional Funding Support</strong></td>
<td>609,791</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
</tbody>
</table>

### SIGNIFICANT CHANGES

There are no significant changes.

### ADDITIONAL FUNDING REQUESTS

Criminal Justice Construction has submitted no additional funding requests.

### BOARD ADOPTED

The Board adopted this budget as recommended.

### PERSONNEL

There are no personnel changes.
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 of a courtroom building containing facilities necessary or incidental to the operation of the justice system. When the debt service is retired, any remaining funds will go to the Judicial Council under the terms of the Trial Court Funding Act.

This program includes the following budget units:

1. 1420 190 Courthouse Construction COP
2. 1420 242 Courthouse Construction

This program supports the Board of Supervisors’ Strategic Framework by providing for and maintaining infrastructure.
## FY 2020-21 Adopted Budget Table

### Courthouse Construction

<table>
<thead>
<tr>
<th></th>
<th>2018-19 Actual</th>
<th>2019-20 Adopted</th>
<th>2019-20 Actual</th>
<th>2020-21 Recommended</th>
<th>2020-21 Adopted</th>
<th>Increase (Decrease)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenues</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fines, Forfeits and Penalties</td>
<td>157,768</td>
<td>147,000</td>
<td>147,000</td>
<td>147,000</td>
<td>147,000</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td>157,768</td>
<td>147,000</td>
<td>147,000</td>
<td>147,000</td>
<td>147,000</td>
<td>0</td>
</tr>
<tr>
<td><strong>Expenditures</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other Charges</td>
<td>20,532</td>
<td>25,000</td>
<td>25,000</td>
<td>25,000</td>
<td>25,000</td>
<td>0</td>
</tr>
<tr>
<td>Other Financing Uses</td>
<td>0</td>
<td>122,000</td>
<td>122,000</td>
<td>122,000</td>
<td>122,000</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td>20,532</td>
<td>147,000</td>
<td>147,000</td>
<td>147,000</td>
<td>147,000</td>
<td>0</td>
</tr>
<tr>
<td><strong>Other Financing Sources (Uses)</strong></td>
<td>0</td>
<td>(122,000)</td>
<td>(122,000)</td>
<td>(122,000)</td>
<td>(122,000)</td>
<td>0</td>
</tr>
<tr>
<td><strong>Net Revenues (Expenditures)</strong></td>
<td>137,236</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>Additional Funding Support</strong></td>
<td>(137,236)</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>1420 Courthouse Construction</td>
<td>(137,236)</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total Additional Funding Support</strong></td>
<td>(137,236)</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>Staffing Positions</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Allocated Positions</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
</tbody>
</table>

### Significant Changes

There are no significant changes.

### Personnel

There are no personnel changes.

### Additional Funding Requests

Courthouse Construction has submitted no additional funding requests.

### Board Adopted

The Board adopted this budget as recommended.
The majority of the county's revenues are program-specific; that is, the revenues received are dedicated for a specific purpose. In contrast, the county's General Purpose Revenues are the discretionary revenues that the Board of Supervisors controls. Even though General Purpose Revenues comprise only 20 percent of the total county budget, they are the primary source for funding core county departments, such as ADA Compliance, the Board of Supervisors, Assessor, Treasurer-Tax Collector’s Office, Sheriff, District Attorney, and the Agricultural Commissioner/Sealer of Weights and Measures. Additionally, in accordance with maintenance-of-effort requirements for Public Health, Mental Health, and Social Services programs, a significant portion of General Fund revenue is contributed to the Department of Health and Human Services.

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

Cost allocation reimbursements are charged two years in arrears, which means FY 2020-21 revenues are based on actual expenditures in FY18-19.

### Program Discussion by Budget Unit

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

<table>
<thead>
<tr>
<th>Department Head</th>
<th>Budget Totals FY 2020-21</th>
</tr>
</thead>
<tbody>
<tr>
<td>Amy S. Nilsen, County Administrative Officer</td>
<td>Expenditures + Other Financing Uses $ 0</td>
</tr>
<tr>
<td></td>
<td>Revenues + Other Financing Sources $ 75,004,054</td>
</tr>
<tr>
<td></td>
<td>Contribution to the General Fund $ (75,004,054)</td>
</tr>
<tr>
<td></td>
<td>Personnel 0.0</td>
</tr>
<tr>
<td></td>
<td>% General Fund Contribution 100%</td>
</tr>
</tbody>
</table>
### FY 2020-21 ADOPTED BUDGET TABLE

#### GENERAL PURPOSE REVENUES

<table>
<thead>
<tr>
<th>Revenues</th>
<th>2018-19 Actual</th>
<th>2019-20 Adopted</th>
<th>2019-20 Actual</th>
<th>2020-21 Recommended</th>
<th>2020-21 Adopted</th>
<th>Increase (Decrease)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Taxes</td>
<td>65,176,964</td>
<td>60,734,200</td>
<td>60,734,200</td>
<td>66,941,000</td>
<td>66,941,000</td>
<td>6,206,800</td>
</tr>
<tr>
<td>Licenses and Permits</td>
<td>4,898</td>
<td>2,000</td>
<td>2,000</td>
<td>2,000</td>
<td>2,000</td>
<td>0</td>
</tr>
<tr>
<td>Fines, Forfeits and Penalties</td>
<td>745,415</td>
<td>2,794,000</td>
<td>2,794,000</td>
<td>1,354,000</td>
<td>1,354,000</td>
<td>(1,440,000)</td>
</tr>
<tr>
<td>Use of Money and Property</td>
<td>345,061</td>
<td>333,412</td>
<td>333,412</td>
<td>378,212</td>
<td>378,212</td>
<td>44,800</td>
</tr>
<tr>
<td>Other Governmental Agencies</td>
<td>1,669,984</td>
<td>1,303,000</td>
<td>1,303,000</td>
<td>1,367,000</td>
<td>1,367,000</td>
<td>64,000</td>
</tr>
<tr>
<td>Charges for Current Services</td>
<td>474,051</td>
<td>1,173,938</td>
<td>1,173,938</td>
<td>1,176,938</td>
<td>1,176,938</td>
<td>3,000</td>
</tr>
<tr>
<td>Other Revenues</td>
<td>338,742</td>
<td>125,200</td>
<td>125,200</td>
<td>135,200</td>
<td>135,200</td>
<td>10,000</td>
</tr>
</tbody>
</table>

#### Expenditures

| Special Items                           | 0              | (3,649,703)    | (3,649,703)    | (3,649,703)          | (3,649,703)    | (1)                |
| **Total Expenditures**                  | 0              | (3,649,703)    | (3,649,703)    | (3,649,703)          | (3,649,703)    | (1)                |

#### Other Financing Sources (Uses)

| Other Financing Sources                  | 3,306,278      | 0              | 0              | 0                    | 0              | 0                  |
| General Fund Contribution                | (70,115,453)   | (70,115,453)   | (75,004,054)   | (75,004,054)          | (75,004,054)   | (4,888,601)        |
| Other Financing Uses                     | (10,152)       | 0              | 0              | 0                    | 0              | 0                  |
| **Total Other Financing Sources (Uses)** | (7,096,126)    | (70,115,453)   | (70,115,453)   | (75,004,054)          | (75,004,054)   | (4,888,601)        |

#### Net Revenues (Expenditures)

| 72,051,241                               | 0              | 0              | 0              | 0                    | 0              | 0                  |

#### Additional Funding Support

| 1100 General Fund                        | (72,051,241)   | 0              | 0              | 0                    | 0              | 0                  |
| **Total Additional Funding Support**     | (72,051,241)   | 0              | 0              | 0                    | 0              | 0                  |

#### Staffing Positions

| Allocated Positions                      | 0.00           | 0.00           | 0.00           | 0.00                 | 0.00           | 0.00               |

### SIGNIFICANT CHANGES

- The recommended revenue budget for the Taxes category has increased by 10% or $6,206,800 due to anticipated increases in property taxes and cannabis excise taxes.
- The recommended revenue budget for the Fines, Forfeits and Penalties category has decreased by 51% or $1,440,000 due to anticipated reductions in code enforcement penalties as the cannabis industry stabilizes. In addition the COVID-19 pandemic utilized code enforcement resources, for enforcement of non-essential businesses, reducing the number of violations anticipated.
- The recommended revenue budget for the Use of Money and Property category has increased by 13% or $44,800 due to an increase in interest earnings.
- The recommended revenue budget for the Other Governmental Agencies category has increased by 5% or $64,000 due to an anticipated increase in Payments in Lieu of Taxes.
- The recommended revenue budget for the Other Revenues category has increased by 8% or $10,000 based on historical trends.
- The recommended Contribution to the General Fund has decreased by 7% or $4,888,601 due to a decrease in General Fund revenues as a result of COVID-19.

### BOARD ADOPTED

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

This program includes the following budget units:

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

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

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

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

<table>
<thead>
<tr>
<th>Source</th>
<th>2018-19 Actual</th>
<th>2019-20 Adopted</th>
<th>2019-20 Actual</th>
<th>2020-21 Recommended</th>
<th>2020-21 Adopted</th>
<th>Increase (Decrease)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Taxes</td>
<td>212,263</td>
<td>203,883</td>
<td>203,883</td>
<td>225,604</td>
<td>225,604</td>
<td>21,721</td>
</tr>
<tr>
<td>Licenses and Permits</td>
<td>73,977</td>
<td>63,000</td>
<td>63,000</td>
<td>73,000</td>
<td>73,000</td>
<td>10,000</td>
</tr>
<tr>
<td>Other Governmental Agencies</td>
<td>20,930</td>
<td>21,020</td>
<td>21,020</td>
<td>15,000</td>
<td>15,000</td>
<td>(6,020)</td>
</tr>
<tr>
<td>Charges for Current Services</td>
<td>1,160,202</td>
<td>972,264</td>
<td>972,264</td>
<td>836,589</td>
<td>836,589</td>
<td>(135,675)</td>
</tr>
<tr>
<td>Other Revenues</td>
<td>336,663</td>
<td>424,236</td>
<td>424,236</td>
<td>65,000</td>
<td>65,000</td>
<td>(359,236)</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td>1,804,035</td>
<td>1,684,403</td>
<td>1,684,403</td>
<td>1,215,193</td>
<td>1,215,193</td>
<td>(469,210)</td>
</tr>
</tbody>
</table>

### Expenditures

<table>
<thead>
<tr>
<th>Category</th>
<th>2018-19</th>
<th>2019-20</th>
<th>2019-20</th>
<th>2020-21</th>
<th>2020-21</th>
<th>Increase (Decrease)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries &amp; Employee Benefits</td>
<td>1,058,843</td>
<td>1,164,426</td>
<td>1,164,426</td>
<td>1,082,597</td>
<td>1,082,597</td>
<td>(81,829)</td>
</tr>
<tr>
<td>Services and Supplies</td>
<td>711,351</td>
<td>671,980</td>
<td>671,980</td>
<td>679,798</td>
<td>648,636</td>
<td>(31,162)</td>
</tr>
<tr>
<td>Other Charges</td>
<td>159,804</td>
<td>166,389</td>
<td>166,389</td>
<td>139,690</td>
<td>139,690</td>
<td>(26,699)</td>
</tr>
<tr>
<td>Fixed Assets</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Special Items</td>
<td>70</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Not Applicable</td>
<td>7</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td>1,930,075</td>
<td>2,002,795</td>
<td>2,002,795</td>
<td>1,902,085</td>
<td>1,870,923</td>
<td>(131,872)</td>
</tr>
</tbody>
</table>

### Other Financing Sources (Uses)

<table>
<thead>
<tr>
<th>Category</th>
<th>2018-19</th>
<th>2019-20</th>
<th>2019-20</th>
<th>2020-21</th>
<th>2020-21</th>
<th>Increase (Decrease)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Other Financing Sources</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>367,152</td>
<td>367,152</td>
<td>367,152</td>
</tr>
<tr>
<td>General Fund Contribution</td>
<td>0</td>
<td>332,881</td>
<td>332,881</td>
<td>334,229</td>
<td>303,067</td>
<td>(29,162)</td>
</tr>
<tr>
<td>Other Financing Uses</td>
<td>(39,641)</td>
<td>(14,489)</td>
<td>(14,489)</td>
<td>(14,489)</td>
<td>(14,489)</td>
<td>0</td>
</tr>
<tr>
<td><strong>Other Financing Sources (Uses)</strong></td>
<td>(39,641)</td>
<td>318,392</td>
<td>318,392</td>
<td>686,892</td>
<td>655,730</td>
<td>337,338</td>
</tr>
<tr>
<td>Net Revenues (Expenditures)</td>
<td>(165,681)</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
</tbody>
</table>

### Additional Funding Support

<table>
<thead>
<tr>
<th>Category</th>
<th>2018-19</th>
<th>2019-20</th>
<th>2019-20</th>
<th>2020-21</th>
<th>2020-21</th>
<th>Increase (Decrease)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1100 General Fund</td>
<td>165,681</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total Additional Funding Support</strong></td>
<td>165,681</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
</tbody>
</table>

### Staffing Positions

<table>
<thead>
<tr>
<th>Category</th>
<th>2018-19</th>
<th>2019-20</th>
<th>2019-20</th>
<th>2020-21</th>
<th>2020-21</th>
<th>Increase (Decrease)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Allocated Positions</td>
<td>16.00</td>
<td>16.00</td>
<td>16.00</td>
<td>12.00</td>
<td>12.00</td>
<td>(4.00)</td>
</tr>
</tbody>
</table>
FISCAL YEAR 2020-21

TOTAL REVENUES

- Taxes: 16%
- Licenses and Permits: 4%
- Other Governmental Agencies: 3%
- Other Revenues: 12%
- Other Financing Sources: 20%

$1.8 Million

TOTAL EXPENDITURES

- Salaries & Employee Benefits: 34%
- Services and Supplies: 7%
- Other Charges: 3%
- Other Financing Uses: 1%
- Treasury Expense: 4%
- Treasurer-Tax Collector: 20%
- Revenue Recovery: 1%

$1.8 Million

PERMANENT POSITIONS

- TREAS. TAX COLLECTOR: 9
- REVENUE RECOVERY: 3

EXPENDITURES

- Treasury Expense: $953,560
- Treasurer-Tax Collector: $377,152
- Revenue Recovery: $554,700

$1.8 Million

2020-21 Adopted Budget

Treasurer-Tax Collector

Page B89
• Managed resources to ensure sustainability of services by developing an excise tax collection module to effectively bill, collect, and track all excise taxes. This was done over a 2 year period (Fiscal Years 2018-19 & 2019-20) in partnership with the private company through which the county also collects and regulates Transient Occupancy Taxes and Business License billing, processing, and tracking.

• Managed resources to ensure sustainability of services by restructuring Revenue Recovery operations to reduced staffing from 8.0 FTE to 3.0 FTE to match work-load requirements without laying off any employees.

• Managed resources to ensure sustainability of services through succession planning to compensate for the retirement of the three longest tenured staff (representing 79 combined years of experience) indicating the high caliber of staff remaining throughout the department.

• Engage in discussions of our regional economic future through work with the County Administrative Office, district Supervisors, and outside private enterprises by developing a plan to help fund energy resilience and independence for the county.

• Provide community-appropriate levels of service through the continued improvement to the excise tax billing and collection process with the Planning and Building Department to ensure cultivators are educated on the annual obligations.

• Manage resources to ensure sustainability of services through the integration of a new system to help regulate the Short-Term Rental (STR) marketplace with a managed services provider which provides monitoring, analytic, and compliance software and related services for the detection and management of STRs. This integration will add efficiency and effectiveness to operations and will serve to manage or resources to ensure sustainability of services well into the future.
### FY 2020-21 ADOPTED BUDGET TABLE

<table>
<thead>
<tr>
<th></th>
<th>2018-19 Actual</th>
<th>2019-20 Adopted</th>
<th>2019-20 Actual</th>
<th>2020-21 Recommended</th>
<th>2020-21 Adopted</th>
<th>Increase (Decrease)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenues</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other Revenues</td>
<td>282,475</td>
<td>368,236</td>
<td>368,236</td>
<td>10,000</td>
<td>10,000</td>
<td>(358,236)</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td>282,475</td>
<td>368,236</td>
<td>368,236</td>
<td>10,000</td>
<td>10,000</td>
<td>(358,236)</td>
</tr>
<tr>
<td><strong>Expenditures</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Salaries &amp; Employee Benefits</td>
<td>126,789</td>
<td>195,135</td>
<td>195,135</td>
<td>200,000</td>
<td>200,000</td>
<td>4,865</td>
</tr>
<tr>
<td>Services and Supplies</td>
<td>155,646</td>
<td>172,900</td>
<td>172,900</td>
<td>177,070</td>
<td>177,070</td>
<td>4,170</td>
</tr>
<tr>
<td>Other Charges</td>
<td>195</td>
<td>201</td>
<td>201</td>
<td>82</td>
<td>82</td>
<td>(119)</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td>282,630</td>
<td>368,236</td>
<td>368,236</td>
<td>377,152</td>
<td>377,152</td>
<td>8,916</td>
</tr>
<tr>
<td><strong>Other Financing Sources (Uses)</strong></td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>367,152</td>
<td>367,152</td>
<td>367,152</td>
</tr>
<tr>
<td>Other Financing Sources</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>367,152</td>
<td>367,152</td>
<td>367,152</td>
</tr>
<tr>
<td><strong>Net Revenues (Expenditures)</strong></td>
<td>(155)</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Additional Funding Support</td>
<td>155</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total Additional Funding Support</strong></td>
<td>155</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>Staffing Positions</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Allocated Positions</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
</tbody>
</table>

### SIGNIFICANT CHANGES

- The recommended revenue budget for the Other Revenues category has decreased by 97% or $358,236 due to changes in local accounting practices. Transfers from the Treasury are now reflected as “Other Financing Sources.”

- The recommended revenue budget for the Other Financing Sources category has increased by 100% or $367,152 due to changes in local accounting practices. Transfers from the Treasury are now reflected as “Other Financing Sources,” as opposed to “Other Revenues.”

### ADDITIONAL FUNDING REQUESTS

Treasury Expense has submitted no additional funding requests.

### BOARD ADOPTED

The Board adopted this budget as recommended.

### PERSONNEL

There are no personnel changes.
The recommended revenue budget for the Taxes category has increased by 11% or $21,721 due to increased tax collection fees.

The recommended revenue budget for the Licenses and Permits category has increased by 16% or $10,000 due to increased licensing based on historical trends.

The recommended General Fund Contribution has increased by 5% or $16,807 due to the revenue distribution methodology for General Fund departments, which allocated a 5% increase based on FY 2019-20 General Fund allocations.

The recommended expenditure budget for the Salaries & Employee Benefits category has increased by 16% or $83,913 due to the reallocation of a Senior Treasury & Tax Assistant to a Supervising Treasurer.

The recommended expenditure budget for the Other Charges category has decreased by 8% or $10,624 due to changes in cost allocation charges as approved by the State Controller.

The Treasurer-Tax Collector has submitted one additional funding request for $31,162. The department requests contracting with a private company called Host Compliance to detect and report illegal, unpermitted and/or under-remitting short-term rentals (STRs). This additional funding request is not recommended at this time. While this request has merit it did not meet a priority level that allowed for it to be funded based on available financial resources.

There is no net change to personnel, however a 1.0 FTE Supervising Treasurer position increase and 1.0 FTE Senior Treasury & Tax Assistant decrease is recommended. The Senior Treasury Tax Assistant position has been given significantly more responsibility for all billing and collection activities of cannabis excise taxes as directed by the Planning and Building Department.

Deallocate
1.0 Senior Treasury & Tax Assistant

Allocate
1.0 Supervising Treasurer
The Humboldt County Superior Court transitioned to a new operating system called eCourt in October 2019 with which they retain misdemeanor infractions which significantly reduced new delinquent accounts transferred to the Revenue Recovery Division for collection purposes. The Court also dismissed thousands of old cases previously sent to Revenue Recovery for collection and directed Revenue Recovery to stop collection efforts on those accounts. These actions reduced the amount of work needed to satisfy Court directed collections by Revenue Recovery.

No staff were laid off as a result of these changes; the reduction was accomplished through transfers to other departments and retirement.

- The recommended revenue budget for the Charges for Current Services category has decreased by 21% or $153,300 due to reduced collections.
- The recommended expenditure budget for the Salaries & Employee Benefits category has decreased by 38% or $170,607 due to a reduction in staff.
- The recommended expenditure budget for the Services and Supplies category has decreased by 8% or $20,378 due to reduced costs for Franchise Tax Board services and postage.
- The recommended expenditure budget for the Other Charges category has decreased by 48% or $15,956 due to changes in cost allocation charges as approved by the State Controller.

**ADDITIONAL FUNDING REQUESTS**

Revenue Recovery has submitted no additional funding requests.

**PERSONNEL**

A decrease of 4.0 FTE is recommended. The decrease is due to reduced workload.

**Deallocate**

1.0 Program Coordinator
3.0 Revenue Recovery Officer II

**BOARD ADOPTED**

The Board adopted this budget as recommended.