FY 2022-23
PROPOSED BUDGET

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.
SIGNIFICANT CHANGES

There are no significant changes.

ADDITIONAL FUNDING REQUESTS

The Assessor has submitted one additional funding request for $257,371 to fund the following currently vacant positions:

1.0 FTE Appraisal Technician
1.0 FTE Appraiser I
1.0 FTE Assessment Technician I
Extra Help Assessment Technician I

PERSONNEL

There are no personnel changes.
- Managed resources to ensure sustainability of services by increasing the total property tax roll value from $14.5 billion in FY 2021-22 to $14.9 billion in FY 2022-23, an increase of 2.68%.

- Provided community-appropriate levels of service by continuing to seek ways to improve efficiency and productivity in a cost-effective manner.

- Managed resources to ensure sustainability of services by broadening the scope of documents being scanned for electronic record retention.

- Fostered transparent, accessible, welcoming and user-friendly services by providing annual Value Notices on-line. The notices are easier for taxpayers to view, providing improved customer service, and decreasing staff time responding to inquiries and reduced postage costs.

- Manage resources to ensure sustainability of services through the discovery, valuation, and timely enrollment of all assessable property in Humboldt County in accordance with the California Constitution, statutes, and rules of the State of California.

- Enforce laws and regulations by generating complete, equitable, and accurate annual and supplemental assessments.

- Provide community-appropriate levels of service by ensuring that the public is treated fairly in property valuations.

- Manage resources to ensure sustainability of services through enhanced efficiency and productivity by implementing new technology, policies, and procedures. Participating in multi-departmental groups, such as Connect 4, to facilitate communication and cooperation between departments.

- Maintain a knowledgeable and informed staff; encourage employee development by providing access to relevant training opportunities, including WebEx and self-study courses.

- Accomplishments

- Goals
The Auditor-Controller is the chief accounting officer for the county. The Auditor-Controller promotes accountability by reviewing and auditing financial transactions, reviewing and implementing internal controls to manage county funds, promotes public trust, safeguards county assets, and identifies cost savings through improved efficiencies.

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

1100-111 Auditor-Controller

This program supports the Board of Supervisors’ Strategic Framework by providing community-appropriate levels of service.
The proposed revenue budget for all categories has decreased as reflected in revenue trends for the department. The proposed expenditure budget for the Salaries & Employee Benefits category has increased due to the transition of Payroll Services from the Human Resources Department to the Auditor-Controller. The proposed expenditure budget for Services and Supplies and Other Charges was decreased in order to balance the department budget for the current fiscal year. The proposed budget for General Fund Contribution category has increased as a result of the additional Payroll Services positions discussed above.

The Auditor-Controller has submitted no additional funding requests.

**The FY 2022-23, FY 2021-22, and FY 2020-21 Auditor-Controller budgets have been prepared by the County Administrative Office.**
FISCAL YEAR 2022-23

TOTAL REVENUES

$2 Million

95.8%

4.2%

Charges for Services
General Fund Contribution

TOTAL EXPENDITURES

$2 Million

94.0%

1.4%

4.6%

Salaries & Employee Benefits
Services and Supplies
Other Charges

PERMANENT POSITIONS

AUDITOR-CONTROLLER 111

19

EXPENDITURES

$2 Million

Auditor-Controller
The Coronavirus State and Local Fiscal Recovery Funds (SLFRF), a part of the federal American Rescue Plan Act (ARPA), provided $350 million to state, local and Tribal governments to support their response to and recovery from the COVID-19.

Humboldt County received $13.1 million in June 2021 and received another equal tranche in June of 2022.

The county focused its appropriation of the SLFRF funding on economic impact grants, childcare, arts groups, general relief programs, roads infrastructure and broadband investments.

The program ensures that governments have the resources to:

- Fight the pandemic and support families and businesses struggling with its public health and economic impacts;
- Maintain vital public services, even amid declines in revenue, and;
- Build a strong, resilient, and equitable recovery by making investments that support long-term growth and opportunity.

<table>
<thead>
<tr>
<th>FY 2022-23 Proposed Budget</th>
<th>American Rescue Plan Act 3232-120200</th>
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<tbody>
<tr>
<td>Revenues</td>
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<tr>
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<tr>
<td>Net Revenues (Expenditures)</td>
<td>(1,369,447)</td>
</tr>
<tr>
<td>Additional Funding Support</td>
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<tr>
<td>Emergency Response Fund</td>
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<tr>
<td>Total Additional Funding Support</td>
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<tr>
<td>Staffing Positions</td>
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<td>Allocated Positions</td>
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<th>2019-20 Actual</th>
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<th>2021-22 Adopted</th>
<th>2022-23 Requested</th>
<th>2022-23 Proposed</th>
<th>Increase (Decrease)</th>
<th>% Change</th>
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<tbody>
<tr>
<td>Revenues</td>
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<td>Allocated Positions</td>
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<td>0.00</td>
<td>5.00</td>
<td>5.00</td>
<td>5.00</td>
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</tr>
</tbody>
</table>
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.
The proposed General Fund Contribution has decreased due to the mandatory 10% staffing vacancy exceeding the negotiated salary and benefit increases.

The proposed expenditure budget for the Salaries & Benefits category has increased due to negotiated salary and benefit increases.

The proposed expenditure budget for the Services and Supplies category has decreased due to a significant reduction in insurance costs as a result of the elimination of a large liability claim.

The proposed expenditure budget for the Other Charges category has increased due to ADA charges to fund mandated ADA upgrades in the Board Chambers.

The Board of Supervisors has submitted one additional funding request: $63,928 is requested to reimburse Board travel expenses related to advocacy on behalf of the county at the state and federal level.

This request is not recommended at this time. While the request has merit, all noncritical/nonessential additional funding decisions will be made with the Final Budget.

There are no personnel changes.

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

Fostered transparent, accessible, welcoming and user friendly services through the management, coordination and implementation of hybrid Board meetings that now include in-person attendance as well as teleconferencing and call-in options.

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.
FISCAL YEAR 2022-23

TOTAL REVENUES

$1.7 Million

<1%

>99%

- Other Revenues
- General Fund Contribution

TOTAL EXPENDITURES

$1.7 Million

76%

- Salaries & Employee Benefits
- Services and Supplies
- General Fund Contribution

PERMANENT POSITIONS

BOARD OF SUPERVISORS 101

9

EXPENDITURES

$1.7 Million

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

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

The Clerk-Recorder/Registrar 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.
### 2022-23 Proposed Departmental Summary Budget Table

<table>
<thead>
<tr>
<th></th>
<th>2019-20 Actual</th>
<th>2020-21 Actual</th>
<th>2021-22 Adopted</th>
<th>2022-23 Requested</th>
<th>2022-23 Proposed</th>
<th>Increase (Decrease)</th>
<th>% Change</th>
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<tbody>
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<td><strong>Revenues</strong></td>
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<td>Taxes</td>
<td>615,591</td>
<td>971,061</td>
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<td>Licenses and Permits</td>
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<td>Use of Money and Property</td>
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<td><strong>Expenditures</strong></td>
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<td>Salaries &amp; Employee Benefits</td>
<td>1,398,340</td>
<td>1,482,972</td>
<td>1,623,984</td>
<td>1,801,613</td>
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<td>Services and Supplies</td>
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<td>1,334,688</td>
<td>1,449,078</td>
<td>1,357,682</td>
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<td>105,393</td>
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<td><strong>Total Expenditures</strong></td>
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<td>3,178,455</td>
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<td><strong>Other Financing Sources (Uses)</strong></td>
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<tr>
<td><strong>Net Revenues (Expenditures)</strong></td>
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<td>0</td>
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<td><strong>Additional Funding Support</strong></td>
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<td>1100 General Fund</td>
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<tr>
<td><strong>Total Additional Funding Support</strong></td>
<td>2,076,503</td>
<td>(261,689)</td>
<td>0</td>
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<td>0</td>
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<td><strong>Staffing Positions</strong></td>
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<td>17.00</td>
<td>17.00</td>
<td>1.00</td>
<td>7%</td>
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</table>
The Clerk-Recorder’s office is dedicated to making the public record readily accessible while safeguarding the confidentiality and security of those records and providing informative and responsive services to the public.

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

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

1100-271 Clerk-Recorder

This program supports the Board of Supervisors’ Strategic Framework by providing community-appropriate levels of service, investing in county employees, inviting civic engagement and awareness of available services, and fostering transparent, accessible, welcoming and user-friendly services.
• Fostered transparent, accessible, welcoming, and user-friendly services by expanding a self-service web portal which provides useful online tools to the public. The site features an online index search for documents recorded or filed between 1979 to the present. After locating the index entry, the user may purchase and self-print any non-certified copy from scanned images which are available for records recorded after April of 1999.

• Fostered transparent, accessible, welcoming and user-friendly services, the Clerk Recorder has included a self-service web module enabling an index search of county’s California Environmental Quality Act (CEQA) filings and postings. Once located in the index, the public may view the records on the website without fee.

• Invested in county employees to maintain professional and knowledgeable staff by attending virtual meetings with the California Department of Public Health and the County Recorders’ Association of California, in addition to completing required and optional county training courses.

• Fostered transparent, accessible, welcoming and user-friendly services, with a self-service web portal that is accessible 24 hours a day, 7 days a week, and has increased customer satisfaction. It has also helped the Clerk-Recorder’s office safely maintain services to the public during COVID-19.

• Invited civic engagement and awareness of available services with an updated website that includes new information, forms, requirements for foreign acknowledgment, and a real estate terms glossary, along with a departmental webmail address to provide direct access to staff to answer questions and provide direction of the requester when necessary.

• Provide community-appropriate levels of service by fully implementing eRecording as an option for frequent submitters to transmit official records electronically.

• Manage our resources to ensure sustainability of services by continuing to perform assessments of historical land and vital record books in fragile condition and in need of restoration; further develop and initiate plans for digitizing and appropriately storing each record.
The proposed revenue budget for the Taxes category has increased due to Real Estate prices increasing. Increased activity in selling/purchasing of Real Estate.

The proposed revenue budget for the Other Revenues category has increased due to increased activity in processing vital records. The high process rates primarily relate to requests for documents required for Real ID requirements.

The proposed revenue budget for Other Finance Sources category has decreased. Funds from the Records Conversion fund for the initial phase of the e-recording project has completed. Recorder’s Modernization Trust funds for building improvements and security upgrade projects are on hold for further evaluation of departmental needs.

The proposed Contribution to the General Fund has decreased due to the increased costs of Salary & Employee Benefits outpacing the increases in the proposed revenue categories.

The proposed expenditure budget for the Salaries & Employee Benefits category has increased due to negotiated salary and benefit cost increases.

The Clerk-Recorder has submitted no additional funding requests.

There are no personnel changes requested, however during FY 2021-22, 1.0 Temporary FTE Recordable Documents Examiner I/II was allocated causing an increase in 1.0 FTE to be reflected over the prior year adopted allocation.
The purpose of the Office of Elections is to 1) allow and encourage all qualified citizens to register to vote and exercise their right to vote; 2) 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) work with the California Secretary of State’s Office, other California counties, local municipalities, school districts and special districts and county agencies to ensure that California Elections Code and provisions of the Government and Education Codes are adhered to; and 4) 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, Secretary of State, National Voter Registration Act of 1993 agencies) and updates local voter rolls. The Office, collaborating 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 and remote accessible vote by mail ballot marking services to local and Uniformed Overseas Citizens Assistance Voting Act voters.

Information for the Public: The Office is the Humboldt County filing office for the Fair Political Practices Commission (FPPC) and 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 current and archived elections information, redacted campaign filings, guides and resources for candidate filing, poll worker guides and training materials and links to other voter sites. For each election, the Office creates and sends out voter information guides.

Adherence to Codes: The Office’s primary function is to maintain voter rolls and conduct countywide and district elections in accordance with federal and state laws. In its capacity as the FPPC filing office, the Office reviews economic interest and campaign financial filings for completeness and accuracy. Special and school districts are supported by the Office monitoring composition of district governing boards and shepherding resolutions of election consolidation and special district appointments to the Board of Supervisors. Municipalities are supported by the Office shepherding resolutions of election 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. Election data is reported to the Secretary of State and made available to the public on the Office’s webpage.

Legislation Impacts on Programs and Services:
1. Require vote by mail ballots be mailed to all active registered voters in all elections. Make Remote Accessible Vote by Mail ballot available to all registered voters. (AB37)
2. Bilingual election officers. (AB1631)
3. Ballot and signature verification. (SB503)
4. Requirement to provide vote by mail application with voter guide removed. Military and overseas voters and voters with disabilities may complete conditional voter registration and vote. Department of Corrections notifies Secretary of State of individuals with felony conviction. (SB504)

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 2022-23 Proposed Budget

**SIGNIFICANT CHANGES**

- The proposed expenditure budget for the Services and Supplies category has decreased due to performing only one Election this fiscal year. There will not be an extra Election.

- The proposed General Fund Contribution has decreased due to performing only one Election this fiscal year. There will not be an extra Election.

**ADDITIONAL FUNDING REQUESTS**

Elections has submitted no additional funding requests.

**PERSONNEL**

There are no personnel changes.

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**Call Center Effect on Provisional Voting**

The Elections Department fostered transparent, accessible, welcoming and user-friendly services by providing 85,317 voters with the opportunity to vote.
2022-23 Proposed Budget

Fostered transparent, accessible, welcoming and user-friendly services for the 2021 Gubernatorial Recall Election by providing 86,234 voters an opportunity to vote, of which 51,962 voters cast a ballot and 48,339 of those voters voted by mail. Secured $585,000 in funding from the State of California for the Recall Election. Total cost of the Recall Election was $494,412. Remaining $90,588 can be used to offset costs for the June 2022 Primary Election.

Managed resources to ensure sustainability of services by assessing staffing needs and reallocating positions to better suit the workload of the department. Staffing changes are expected to distribute the workload and reduce overtime hours experienced by the department.

Fostered transparent, accessible, welcoming and user-friendly services by obtaining authorization to access the California Secretary of State’s County Test Environment (CTE) which allows County Election staff to participate in statewide mock elections to test software updates prior to going live, and to train staff on equipment and processes in a test environment.

Managed resources to ensure sustainability of services by adding additional security measures to the Elections facility.

Provided community-appropriate levels of service by upgrading the phone system using state funding and implementing a call center for use on voting day to reduce the number of provisional ballots issued. Utilizing the call center, the percentage of voters who voted provisionally dropped from 10% in the 2020 Primary Election to 2.5% in the 2020 General Election, and to 1.4% in the 2021 Recall Election.

Foster transparent, accessible, welcoming and user-friendly services by conducting the 2022 Statewide General Election by providing over 85,000 voters an opportunity to vote.

Foster transparent, accessible, welcoming and user-friendly services by conducting the 2023 Districts Election. From FY 2017-18 to FY 2019-20, 34 school districts and 33 special districts have moved to even-year elections. Only one school district and seven special districts continue to conduct odd-year elections.

Provide community-appropriate levels of service by increasing resiliency against power outages through the fortification of back-up power systems.

Invite civic engagement and awareness of available services by engaging community stakeholder participation in evaluating if Humboldt County should move to a Vote Center model for conducting elections. Community participation will be provided by three primary methods including public hearing meetings, community organization meetings and online public comment form.

Provide community-appropriate levels of service by working with County IT and an outside vendor to establish connectivity at polling locations in anticipation of moving to the Vote Center model for conducting elections.

Foster transparent, accessible, welcoming and user-friendly services by conducting the 2022 Statewide General Election by providing over 85,000 voters an opportunity to vote.

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Provide community-appropriate levels of service by increasing resiliency against power outages through the fortification of back-up power systems.


ACCOMPLISHMENTS

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GOALS

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Provide community-appropriate levels of service by increasing resiliency against power outages through the fortification of back-up power systems.
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 eRecording 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 resulting in fewer fees being collected for this fund.

In 2017, the Recorder began using the redaction portion of the fund and started the Social Security Redaction Project in order to help protect citizens from the increasing threat of identity theft. This two-part project created a program, as mandated by Government Code 27301(a), to redact social security numbers on official records recorded before 1999. Part one was completed in January of 2018. Part two of the project was completed in 2021.

This program contains the following budget unit:

1310- 267 Record Conversion

This program supports the Board of Supervisors’ Strategic Framework by providing for and maintaining infrastructure, managing our resources to ensure sustainability of services, and fostering transparent, accessible, welcoming and user-friendly services.
There are no significant changes.

Record Conversion has submitted no additional funding requests.

- Fostered transparent, accessible, welcoming and user-friendly services with the purchase and installation of an archival quality storage system capable of properly storing and preserving all original maps filed with the Recorder while still providing ease of access for reproduction purposes.

- Managed our resources to ensure sustainability of services by continuing to adhere to the appropriate archival storage solutions for historical and contemporary official record documents.

- Manage our resources to ensure sustainability of services by continuing to scan historical birth, death, and marriage records to safeguard the original paper record from wear and tear while simultaneously improving access and efficiency for staff preparing certified copies of the records for the public.

- Foster transparent, accessible, welcoming and user-friendly services by establishing a restrictive covenant program to assist in the redaction of unlawfully restrictive covenants contained within recorded official records in violation of subdivision (l) of Section 12955 of the Government code.
The County Administrative Office (CAO) includes the following budget units:

### ADA Compliance
- 3552-152 ADA Compliance

### Management & Budget
- 1100-103 Management & Budget Team

### Communications
- 3521-151 Communications

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

### Economic Development Promotion
- 1100-181 Economic Development Promotion

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

### Forester & Warden
- 1100-281 Forester & Warden

### Information Technology
- 3550-118 Information Technology Team

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### Departmental Summary

The mission of the Humboldt County Administrative Office (CAO) 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 | $28,208,541 |
| Revenues + Other Financing Sources | $24,228,049 |
| General Fund Contribution | $3,980,492 |
| Personnel | 49.0%
| % General Fund Contribution | 14% |

### ORG CHART

![Organizational Chart](chart.png)
<table>
<thead>
<tr>
<th>FY 2022-23 PROPOSED DEPARTMENTAL SUMMARY BUDGET TABLE - CAO</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenues</strong></td>
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<tr>
<td><strong>Year</strong></td>
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<tr>
<td>Taxes</td>
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<tr>
<td>Operating Revenue &amp; Contribution</td>
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<tr>
<td>Licenses and Permits</td>
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<tr>
<td>Fines, Forfeits and Penalties</td>
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<tr>
<td>Use of Money and Property</td>
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<tr>
<td>Other Governmental Agencies</td>
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<tr>
<td>Charges for Current Services</td>
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<tr>
<td>Other Revenues</td>
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<tr>
<td>Other Financing Sources</td>
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<tr>
<td>General Fund Contribution</td>
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<tr>
<td>Not Applicable</td>
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<tr>
<td><strong>Total Revenues</strong></td>
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<tr>
<td><strong>Expenditures</strong></td>
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<tr>
<td>Salaries &amp; Employee Benefits</td>
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<tr>
<td>Services and Supplies</td>
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<td>Other Charges</td>
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<td>Fixed Assets</td>
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<td>Other Financing Uses</td>
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<td><strong>Total Expenditures</strong></td>
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<td><strong>Other Financing Sources (Uses)</strong></td>
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<td>Other Financing Sources</td>
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<td>General Fund Contribution</td>
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<td>Other Financing Uses</td>
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<td><strong>Total Other Financing Sources (Uses)</strong></td>
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<td><strong>Net Revenues (Expenditures)</strong></td>
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<tr>
<td><strong>Additional Funding Support</strong></td>
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<tr>
<td>1100 General Fund</td>
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<tr>
<td>1120 Economic Development</td>
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<tr>
<td>1700 Fish &amp; Game</td>
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<tr>
<td>3521 Communications</td>
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<tr>
<td>3550 Information Tech Enterprise</td>
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<td>3552 ADA Compliance ISF</td>
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<td>3555 Central Services ISF</td>
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<tr>
<td>3842 Headwaters Sale EDA Fund</td>
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<tr>
<td>3843 Headwaters Revolving Loan Fund</td>
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<td>3844 Hdwtrs Loan Loss Reserve</td>
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<tr>
<td>3846 Hdwtrs Comm Investment Fund</td>
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<td>3847 Hdwtrs Liquidity Fund</td>
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<td>3848 Headwaters Grant Fund</td>
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<td>3849 Headwaters Grant Fund Initiati</td>
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<td>3852 Headwaters Investment Fund</td>
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<tr>
<td>4490 Radio Capitalization &amp; Amortiz</td>
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<tr>
<td>4495 Telephone Capitalization</td>
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<tr>
<td><strong>Total Additional Funding Support</strong></td>
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<tr>
<td><strong>Staffing Positions</strong></td>
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<tr>
<td>Allocated Positions</td>
</tr>
</tbody>
</table>
ADA COMPLIANCE (3552-152)

PROGRAM DISCUSSION

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

The ADA Compliance budget unit investigates all ADA-related complaints, performs ADA barrier removal and coordinates with outside vendors on capital improvement projects for barrier removal. ADA Compliance is responsible for carrying out the Humboldt County ADA Compliance Plan and monitors the Humboldt County ADA Compliance Plan for County Maintained Roads.

This program contains the following budget unit:

3552-152 ADA Compliance

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

ADA Barriers to Access Removed or Closed

The total number of ADA barriers to access in county owned or leased facilities removed or closed by fiscal year. Fiscal year 2021-22 experienced a decrease in the total number of barriers to access removed due to the COVID-19 pandemic.
The proposed revenue budget for the Other Governmental Agencies category has decreased due to reimbursement for COVID-19 response not anticipated in the current year.

The proposed revenue budget for the Charges for Current Services category has decreased due to changes in local accounting practices. Internal Service Fund charges for intrafund revenues are now reflected as “Other Financing Sources.”

The proposed revenue budget for the Other Financing Sources category has increased due to an increase in 2020 Finance Plan funds for ADA barrier removal projects and changes in local accounting practices. Internal Service Fund charges for interfund revenues are reflected as “Other Financing Sources,” as opposed to “Charges for Current Services.”

The proposed General Fund Contribution has decreased due to an increase in 2020 Finance Plan funds.

The proposed expenditure budget for the Services and Supplies category has decreased due to a reduction in Professional and Special Services.

The proposed expenditure budget for the Other Charges category has decreased due to changes in local accounting practices. Internal Service Fund charges are now reflected as “Services and Supplies” and “Other Financing Uses” as opposed to “Other Charges.”

The proposed expenditure budget for the Fixed Assets category has increased due to ADA barrier removal projects. Funding of $3,479,865 is recommended for capital assets; additional details on the proposed projects are available in the Capital Expenditure table.

ADA Compliance has submitted no additional funding requests.

There are no personnel changes.
• Enforced laws and regulations, fostered transparent, accessible, welcoming and user-friendly services by completing the Garberville Complex that houses the Garberville Branch Library, Sheriff Substations and multipurpose conference room. The multipurpose conference is used by the county to provide office hours and a meeting location in Southern Humboldt for county programs.

• Enforced laws and regulations to protect residents and created opportunities for improved safety and health by completing ADA barrier removal at seven facilities listed in the ADA Compliance Plan.

• Enforce laws and regulations, foster transparent, accessible, welcoming and user-friendly services by installing a beach wheelchair mat at Clam Beach County Park that will provide individuals with disabilities access to the beach. With the installation of a beach wheelchair mat at Clam Beach County Park the county will re-open its beach wheelchair reservation system at the park.

• Enforce laws and regulations, provide for and maintain infrastructure and foster transparent, accessible, welcoming and user-friendly services by completing ADA improvements at the Garberville Public Health Branch located at 727 Cedar Street, Garberville. The Garberville Public Health Branch is located across the street from the Garberville Complex that houses the Garberville Branch Library and Sheriff Substation. Completing ADA upgrades at the Garberville Public Health Branch location will complete one campus complex concept as described in the county's Facilities Master Plan.

• Enforce laws and regulations and provide for and maintain infrastructure by completing the Correctional Facility Showers project. The completion of this project will provide for 13 accessible showers in 11 housing units within the Humboldt County Correctional Facility.

• Enforce laws and regulations, foster transparent, accessible, welcoming and user-friendly services by completing the Department of Child Support Services (DCSS) and Economic Development Renovation Project at 2420 6th Street, Eureka. This project will provide a fully accessible facility for DCSS, decrease their current footprint and create fully accessible office space for the relocation of Economic Development. The completion of this project will create an additional campus complex concept as described in the county's Facilities Master Plan. The Humboldt Plaza will be home to DCSS, Economic Development, Elections and Department of Health and Human Services programs.

• Enforce laws and regulations, and foster transparent, accessible, welcoming and user-friendly services by providing county employees with “ADA in Your Workplace” training. “ADA in Your Workplace” training will educate county employees about ways to identify and avoid creating barriers to programs, services and activities at work.
The County Administrative Office-Management & Budget Team (CAO-MBT) provides leadership and guidance in the implementation of the policies of the Board of Supervisors. The CAO-MBT analyzes issues and makes recommendations to the Board regarding the administration and operation of county departments and programs. The CAO-MBT coordinates and oversees the county budget, fee schedule and legislative platform and monitors the use of financial and human resources.

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

This program contains the following budget unit:

1100-103 County Administrative Office

This program supports the Board of Supervisors’ Strategic Framework by providing for and maintaining infrastructure, providing community-appropriate levels of service, managing resources to ensure sustainability of services, investing in County employees, inviting civic engagement and awareness of available services, fostering transparent, accessible, welcoming and user-friendly services, facilitating the establishment of local revenue sources to address local needs, seeking outside funding sources to benefit Humboldt County needs, building inter-jurisdictional and regional cooperation, and engaging in discussions of our regional economic future.
The proposed General Fund Contribution has decreased due to the reductions to Services and Supplies as the result of one-time allocations from the prior fiscal year.

The proposed expenditure budget for the Salaries & Employee Benefits category has increased due to negotiated salary and benefit cost increases.

The proposed expenditure budget for the Services and Supplies category has decreased due to one-time allocations for consulting in the FY 2021-22 budget for financial services associated with needs of the Auditor-Controller’s Office, redistricting associated with the 2020 Census update, and polling and research associated with a potential tax measures for the county’s Transient Occupancy Tax (TOT) or hotel tax.

The proposed expenditure budget for the Other Charges category has increased due to rising Internal Service Fund charges.

CAO-MBT has submitted no additional funding requests.

There are no personnel changes.
Invested in county employee by negotiating competitive salary increases with the labor groups representing the majority of the county’s workforce. This increases the ability of the county to attract and retain experienced and well qualified employees in order to increase the quality and level of service the county provides to its citizens and businesses.

Sought outside funding sources to secure direct federal funding (otherwise known as “earmarks”) for two priority county projects - $5 million for the Hammond Trail Bridge Replacement project and $218,000 for the Humboldt County Comprehensive Economic Development Strategy.

Provided community-appropriate levels of services by completing preparation and implementation of redistricting requirements in response to the 2020 Census and its updated demographics for citizens of Humboldt County.

Invested in county employee by implementing a county-wide work place culture improvement effort involving department heads and employees from nearly every county department.

Managed county resources and provided community appropriate levels of service with flexible and responsive employee policies and practices in response to the always changing landscape of the COVID-19 pandemic. This effort included prompt response to change laws, regulation and guidance and efforts to protect employee and the public from the virus while maintaining quality services to citizens, businesses and visitors alike.

Managed county resources and provided community appropriate levels of service by launching the updated and redesigned Humboldt County Website that is compliant with the American’s with Disability Act and provides an easier platform to navigate and more transparency into the operations of the county.

Managed county resources and provided community appropriate levels of service by allocating $13 million payment of American Rescue Plan Act (ARPA) funding for economic impact grants, much needed roads and infrastructure improvements, COVID-19 related contingencies and for payment of general relief client debt.

Manage our 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 costs with an overall objective of ensuring prudent debt management practices in order to maintain financial stability, preserve public trust and minimize costs to taxpayers.

Protect vulnerable populations and seek outside funding sources to continue to benefit Humboldt County needs through increased legislative activities that provide much needed funding for services.

Engage in discussion of our regional economic future, advance local interests in natural resource discussions and engage new partners by working with local, regional, state and federal partners to advocate for favorable legislation and regulations related to offshore wind and cannabis in Humboldt County.

Manage our resources to ensure sustainability of services by planning for and implementing policies and programs that ensure employee pension and retirement benefits liability costs are minimized by investing wisely, prepaying costs to reduce interest rates, implementing cost reduction measures and actively seeking alternatives and solutions to manage the county’s pension and OPEB liabilities.

Seek outside funding sources to benefit Humboldt County ongoing infrastructure needs including the county’s aging road system and other public facilities.
Communications is an Internal Service Fund, and performs services for other county departments on a cost for service basis.

This program contains the following budget unit:

3521-151 Communications

The primary functions in both the radio and telephone programs consist of maintenance, contract administration, system design and equipment specification, capitalization fund management, and monthly bill auditing. This program supports the Board of Supervisors Strategic Framework by Providing for and maintaining infrastructure.

**ACCOMPLISHMENTS**

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

**GOALS**

- Provide for and maintain infrastructure by continuing the multi-phase, multi-year Radio Infrastructure Project.
- Provide for and maintain infrastructure with the ongoing upgrades of multiple phone sites.
There are no personnel changes.

The proposed expenditure budget for the Fixed Assets category has increased due to additional costs associated to the Radio Infrastructure Project. This project is anticipated to span several years. Funding of $1,562,345 is recommended for capital assets; additional details on the proposed project is available in the Capital Expenditure table.

communications has submitted no additional funding requests.

**Personnel**

There are no personnel changes.

### Significant Changes

- The proposed revenue for the Other Revenues category has increased due to the cell tower lease revenue.
- The proposed revenue budget for the Other Financing Sources category has increased due to changes in local accounting practices. Internal Service Fund charges for General Fund and Non-General Fund County Departments are now reflected as “Charges for Current Services.” Also, a transfer of $795,000 from the American Rescue Plan Act fund (3232) is proposed to fund a change order for the ongoing radio infrastructure replacement project to partially offset the previously mentioned changes.
- The proposed expenditure budget for the Salaries & Employee Benefits category has increased due to an increase in health insurance and retirement benefits.
- The proposed expenditure budget for the Other Charges category has decreased due changes in local accounting practices. Internal Service Fund charges for interfund revenues are reflected as “Other Financing Sources.”
The Economic Development division is a subset of the County Administrative Office and exists to meet the Humboldt County's economic needs by administering the County of Humboldt's Comprehensive Economic Development Strategy (CEDS), implementing the Board of Supervisor's Strategic Framework, and by identifying, vetting and executing policies and programs that are designed to strengthen and sustain Humboldt county's economy.

1120-275 Economic Development

The Economic Development Division, also branded as “GoHumCo”, works to meet Humboldt County's diverse economic needs by administering programs and projects related to Humboldt County's Comprehensive Economic Development Strategy (CEDS), the Board of Supervisors' Strategic Framework (pertaining to economic development), and other policies and programs designed to strengthen and sustain Humboldt County's economy. The Economic Development team also serves as the primary administrator for county level economic and workforce development-centric policies, programs and strategies.

1120-286 Headwaters Fund Board

The Headwaters Fund Board is a subset of the Economic Development Division and is staffed by the Economic Development team. This fund was established with federal and state dollars through 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.

The Headwaters Fund (HWF) provides access to low interest loans through partnerships with Arcata Economic Development corporation and the Redwood Region Economic Development Commission.

1120-287 Workforce Development Board

The county's local workforce efforts and Workforce Development Board (WDB) is a subset of the Economic Development division and is staffed by the Economic Development team. Funded primarily through Workforce Innovation and Opportunity Act funds, the WDB of Humboldt County brings together community members from the private sector, local government, non-profits, labor unions, education, and public agencies to develop, grow, and prepare Humboldt County's workforce.
• Engaged new partners by dedicating a minimum of 30 staff hours monthly to support the Department of Aviation through Project S.O.A.R. (Sourcing Opportunities for Airport Revenues).

• Facilitated public/private partnerships to solve problems with the CalForest WRX program which was developed and awarded a grant of $84,986 to support the research needed in preparation for creating a Forest Health Fund.

• Encouraged new local enterprise through Project Trellis being awarded its fourth Cannabis Equity Grant (CEG) from the Governor’s Office of Business and Economic Development in the amount of $3.45 million.

• Provided for and maintained infrastructure by establishing the Samoa Peninsula Enhanced Infrastructure Finance District (EIFD). The EIFD will provide infrastructure funding aimed at encouraging private development on the Samoa Peninsula.

• Engaged in discussions of our regional economic future when the Economic Development team was notified of an award of $218,000 to assist with the required development of Prosperity Network Comprehensive Economic Development Strategy (CEDS). This marks one of the first Federal earmarks received by Humboldt County.

• Support business, workforce development and creation of private-sector jobs by updating the CEDS to include recovery-based strategies related to the COVID-19 economic disruption and applying for additional CEDS funding from the US-EDA.

• Retain existing and facilitate new living-wage private sector jobs and housing through support provided for special projects that align with the Board of Supervisors approved spending plan for ARPA dollars.

• Facilitate the establishment of local revenue sources to address local needs and provide community-appropriate levels of service through the continued response to disruptions to the local economy caused by the COVID-19 pandemic.

• Support business, workforce development and creation of private-sector jobs by continuing to assist cannabis-related businesses in the transition to the legal cannabis industry.

• Encourage new local enterprise by utilizing Samoa Peninsula EIFD funding towards utility infrastructure and entitlement activities aimed at encouraging private development on the Samoa Peninsula.
The proposed revenue budget for the Other Governmental Agencies category has increased due to anticipated new grant revenues from the state for the Project Trellis Local Equity Program (LEP).

The proposed revenue budget for the Other Revenues category has decreased due to an anticipated reduction in Measure S funding for the Project Trellis program.

The proposed revenue budget for the Other Financing Sources category has increased due to a transfer in from the Economic Development Fund for state equity program awards and prior year Measure S allocations in varying stages of Project Trellis grant awards.

The proposed General Fund Contribution has decreased primarily due to a reduction in Measure S funding.

The proposed expenditure budget for the Services and Supplies category has decreased due to a reduction in professional services associated with Project Trellis grants.

The proposed expenditure budget for the Other Charges category has increased due to varying stages of Project Trellis grant awards.

The proposed expenditure budget for the Fixed Asset category has decreased due to expenses associated with the renovation at the Humboldt Plaza to allow for an ADA compliant facility for Economic Development. Funding of $434,416 is recommended for capital assets; additional details on the proposed project is available in the Capital Expenditure table.
### ADDITIONAL FUNDING REQUESTS

Economic Development submitted two additional funding requests for a total of $769,700.

1. $93,152 for 1.0 FTE Administrative Analyst position; $219,385 for vacant unfunded positions; and $384,163 for filled positions that support the EIFD, CEDS, Project SOAR, CalForest WRX and other Board directed unfunded initiatives that do not have separate grant revenue.

2. $73,000 CEDS grant match to be used for marketing, programmatic support, and administrative costs.

Request 1 is not recommended at this time. While this request has merit it did not meet a priority level that allowed for it to be funded based on available financial resources. Request 2 is recommend at a reduced level of $50,253 in order to avoid layoffing off staff.

### PERSONNEL

During FY 2021-22, 1.0 FTE Economic Development Coordinator was allocated for Project Trellis support. Thus causing an increase of 1.0 FTE to be reflected over the prior year adopted allocation.

A net increase of an additional 1.0 FTE is proposed. The deallocation of 1.0 FTE Economic Development Specialist (MC) and the allocation of 1.0 FTE Economic Development Specialist (non-MC) is proposed. An allocation of 1.0 FTE Administrative Analyst i/ii is requested to support new Board directed initiatives for Project S.O.A.R., EIFD, and CalForest WRX.

Allocate

1.0 Administrative Analyst I/II

1.0 Economic Development Specialist

Deallocate

1.0 Economic Development Specialist (M/C)

### Other Revenues & Grants

<table>
<thead>
<tr>
<th>FY 20-21</th>
<th>FY 21-22</th>
<th>FY 22-23</th>
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<tbody>
<tr>
<td>$1,360,529</td>
<td>$2,459,581</td>
<td>$3,980,614</td>
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</table>

External (out of agency) grant funding and revenues obtained to aid and support in administering 1120-275 economic development strategies.
The proposed revenue budget for the Other Revenues category has decreased due to reductions to Grant Fund, Liquidity Fund, and the Community Investment Fund revenues.

The proposed expenditure budget for the Salaries & Employee Benefits category has decreased as these expenditures are not allowable under the Headwaters Fund charter.

The proposed expenditure budget for the Services and Supplies category has decreased as these expenditures are not allowable under the Headwaters Fund charter.

The proposed expenditure budget for the Other Charges category has decreased due to a reduction in the proportionate share of Internal Service Fund charges allocated to this program.

Headwaters Fund submitted one additional funding request for $171,029 to support staff and administrative expenses directly associated with administration of Headwaters Fund activities. 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.
The proposed revenue budget for the Other Governmental Agencies category has increased due to changes in local accounting practices. Program revenues are now reflected as “Other Governmental Agencies,” as opposed to “Grant Revenue.”

The proposed expenditure budget for the Salaries & Employee Benefits category has decreased due to restricted administrative costs associated with workforce funding.

The proposed expenditure budget for the Services and Supplies category has decreased due to the completion of competitive WIOA grant projects.

The proposed expenditure budget for the Other Charges category has increased due to a change in proportionate Internal Service Fund charges allocated to the program.

Workforce Development Board has submitted no additional funding requests.

There are no personnel changes.
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 Board of Supervisors’ strategic framework. The allocation to RREEL is equal to five 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, and engaging in discussions of our regional economic future.
The proposed General Fund Contribution has increased due to increased travel and tourism activity in Humboldt County which is reflected in Transient Occupancy Tax (TOT) revenues that fund Economic Development Promotion.

The proposed expenditure budget for the Services and Supplies category has increased due to contract agreements, payments made to outside agencies due to increased TOT revenues.

The proposed expenditure budget for the Other Charges category has increased due to payments made to outside agencies due to an increase in TOT revenue.

There are no personnel changes.

Economic Development Promotion has submitted no additional funding requests.
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.

- Invited civic engagement and awareness of services by holding meetings every month regarding Fish & Game Advisory Committee issues.

- Managed our resources to ensure sustainability of services by awarding three grants for the protection, conservation and/or preservation of fish and wildlife.

- Provide community-appropriate levels of service by awarding grants for the protection, conservation and/or preservation of fish and wildlife.
The proposed revenue budget for the Other Financing Sources category has decreased due to the one-time use of fund balance in FY 2021-22.

The proposed expenditure budget for the Services and Supplies category has decreased due to a reduction in grant amounts being offered as revenues from fines have decreased over time.

**Additional Funding Requests**

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

**Personnel**

There are no personnel changes.
This budget unit provides for support of fire suppression services in the Trinidad area and cooperative fire dispatch services for smaller fire districts throughout the county. Expenditures for the Trinidad area are offset by a Special assessment District, Community Service Area #4 (CSA #4), for fire services.

Rates for providing fire suppression services in Trinidad and cooperative fire dispatch services are calculated by Cal FIRE. In 2003, the citizens residing in CSA#4 voted to increase their fire assessments to pay for increasing Cal FIRE personnel costs. Cal FIRE costs have continued to increase and the General Fund is covering the difference between the assessments and the fire service costs. Assessments do increase by a CPI factor each year, however that has not kept pace with increases in the service costs.

This budget unit also provides a 100 percent share of the Co-op Fire Dispatch. Fire dispatch services are provided by Cal FIRE to the county’s local fire districts. In FY 2022-23, the Humboldt County Fire Chief’s Association requested Measure Z funding to cover the full cost of dispatching fees. The Humboldt County Fire Chief’s Association’s Measure Z request is included as recommended for funding.

This program supports the Board of Supervisors’ Strategic Framework by protecting vulnerable populations.
The proposed revenue budget for the Other Governmental Agencies category has increased due to Cooperative Dispatch costs. This revenue represents the Arcata Fire Department’s share of the Cooperative Dispatch contract.

The proposed General Fund Contribution has increased due to additional funding to be received from Measure Z which increases the General Fund Contribution.

Forester and Warden submitted no additional funding requests.
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 proposed revenue budget for the Operating Revenue & Contribution category has decreased due to changes in local accounting practices. Internal Service Fund charges are now reflected as “Charges for Current Services” and “Other Financing Sources.”

The proposed revenue fund for the Charges for Current Services category has increased due to changes in local accounting practices. Internal Service Fund charges for General Fund and Non-General Fund county departments are now reflected as “Charges for Current Services” as opposed to “Operating Revenue & Contribution.”

The proposed revenue fund for the Other Financing Sources category has increased due to changes in local accounting practices and additional department charges for increases in software applications. Internal Service Fund charges for interfund revenue are now reflected as “Other Financing Sources” as opposed to “Operating Revenue & Contribution.”

The proposed expenditure budget for the Salaries & Employee Benefits category has increased due to the deallocation of 1.0 FTE IT System Administration, 1.0 FTE Senior It Systems Administration and 1.0 FTE It Technician I/II and the allocation of 2.0 FTE Senior IT Technicians and 1.0 FTE IT Systems Supervisor in FY 2021-22. Additionally in FY 2022-23 there is a request for 2.0 FTE positions.

The proposed expenditure budget for the Fixed Assets category has increased due to the purchase of network hardware and security firewall hardware. Funding of $190,422 is recommended for capital assets; additional details on the proposed equipment and projects are available in the Capital Expenditure table.

The proposed expenditure budget for the Other Financing Uses category has increased due to transfers in from the Information Tech Enterprise Fund.

Information Technology has submitted no additional funding requests.
**PERSONNEL**

An increase of 2.0 FTE is requested. 1.0 FTE Project Manager is requested to expedite the backlog of critical IT projects and 1.0 FTE Administrative Analyst is requested to manage additional requirements in documentation and accounting practices, software and inventory calculations, and additional project support. The proposed changes are as follows:

**Allocate**
- 1.0 Project Manager
- 1.0 Administrative Analyst

**ACCOMPLISHMENTS**

- Managed our resources to ensure sustainability of services and provided for and maintained infrastructure by implementing enhanced services during the COVID-19 pandemic.
- Managed our resources to ensure sustainability of services with the implementation of an IT security framework, by requiring mandated county wide security training and risk mitigation.
- Provided for and maintained infrastructure by continual development of an advanced IT Security environment, including security software standardization, security policy development, and risk mitigation.
- Managed our resources to ensure sustainability of services by implementing established county-wide software standards for business continuity of government.
- Fostered 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 users to find.
- Fostered transparent, accessible, welcoming, and user-friendly services by completing the Board of Supervisors chambers project. Upgraded equipment in the Board chambers to provide transparency by accommodating hybrid, in-person and Zoom meetings. Also implemented the new VoteCast module that enables supervisors to vote online with votes displayed for the public for added transparency.

**GOALS**

- Provide for and maintain infrastructure by installing new security badge & access systems at the Correctional Facility.
- Provide for and maintain infrastructure by implementing a county-wide Laserfiche document system to manage resources with workflow, eForms and document management capabilities.
- Provide for and maintain infrastructure by implementing an IT documentation platform and password vault system to maintain infrastructure and knowledge base.
- Provide for and maintain infrastructure by enhancing network security though the purchase and implementation of Cisco Identity Services Engine (ISE). The ISE ecosystem allows for proper and accurate asset inventories that are leveraged to classify endpoints into profiled groups for automated policy implementation to enable granular control within segmented zones of trust and to enable rapid threat containment.
- Provide for and maintain infrastructure by blocking malicious and unwanted Internet traffic by employing Cisco Secure Internet Gateway (SIG). Cisco SIG will provide DNS-layer security, malicious IP blocking, selective web inspection, and app visibility/control to block malware, easily enforce content web filtering and enable secure cloud adoption.
- Provide for and maintain infrastructure by bringing county endpoint protection under the Falcon Complete package of seasoned security professionals with experience in incident handling, incident response, forensics, SOC analysis, identity protection and IT administration allowing true 24/7 endpoint response and remediation.
Purchasing & Disposition Team’s primary responsibility is to oversee, guide and support county purchases of goods, equipment and services meeting county needs while illustrating the public's expectations to obtain the maximum value for every dollar spent.

Support includes contract review and signing, review and development of requests for proposal (RFPs), and vendor relations with focus on local vendors.

Purchasing is a county resource and invests in county employees by providing policies, procedures, forms, and information along with trainings to help departments properly implement Board-adopted policies, as well as state and federal law. Other resources offered by the Purchasing Team include standardized local service vendor rates, pre-approved contractual templates, and county-wide bids.

Additional services Purchasing provides include CAL-Card and Concur Travel Programs Administration, USPS Courthouse mail distribution, United Parcel shipping, utility payment support, and vendor-county account management including vendor vetting and set-up.

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.

- Invested in county employees by hosting virtual trainings in Purchase Requisition Entry Training, and ININ Invoice Entry Training
- Fostered transparent, accessible, and user-friendly services by developing and publishing online CalCard User Training in NeoGov.
- Managed resources by updating and reinforcing Purchasing policies and procedures, ensuring the most current and relevant practices to county operations are carried out.
- Administered the purchase and distribution of COVID-19 supplies managing our resources so that county departments could continue to work safely.
- Fostered transparent, accessible, and user-friendly services by routinely updating the Purchasing page on HumNet.
- Invested in county employees with support for the Finance Enterprise 19.2 Hot Fix implementation.

- Manage resources to ensure sustainability of services by issuing county-wide, multi-year office supply bid.
- Manage resources to ensure sustainability of services by issuing county-wide, multi-year paper and soap Bid/RFP.
- Foster transparent, accessible, and user-friendly services with the implementation and support of VCN Travel Program through Citibank.
- Manage resources to ensure sustainability of services by evaluating county Travel card vs CalCard use and selecting the most efficient and cost effective standard.
2022-23 Proposed Budget

The proposed revenue budget for the Other Revenues category has decreased due to the Staples rebate ending in the prior fiscal year. This loss from Staples was partially offset by increase in US Bank (CalCard) rebates, as CalCard use increased in FY 2021-22.

The proposed expenditure budget for the Salaries & Employee Benefits category has increased due to negotiated salary and benefit cost increases.

The proposed expenditure budget for the Services and Supplies category has decreased due to changes in local accounting practices. Encumbered professional services agreements are no longer rolled into the new fiscal year’s budget.

The proposed expenditure budget for the Other Charges category has decreased due changes in local accounting practices. Encumbered agreements are no longer rolled into the new fiscal year’s budget.

Purchasing has submitted no additional funding requests.

There are no changes to personnel.

The graph represents the number of line items and purchase orders processed by the Purchasing Team each fiscal year. Purchasing is funded as an Internal Service Fund (ISF); this system supported tracking method is used to develop each years ISF charges. Order lines versus order total is used to distribute the variance of effort for each order processed.
The purpose of the County Administrative Office (CAO) Measure Z budget is to manage the Measure Z allocations that were approved by the Board of Supervisors.

Since the measure was first passed in November, 2014, the CAO has administered the Measure Z program, including more than $70 million in funding, and nearly 200 projects involving dozens of agencies, both internal and external to the county.

This budget unit is responsible for administering Measure Z, including monitoring revenues and expenditures, preparing contracts for outside agencies and processing payments, staffing committee meetings, and monitoring Measure Z-funded projects for efficiency and effectiveness. It also engages with fire agencies regarding fire service and dispatch, and coordinates the county’s court-appointed attorney program which provides legal representation for indigent defendants.

CAO Measure Z supports the Board’s Strategic Framework by protecting vulnerable populations, providing community-appropriate levels of service, and managing resources to ensure continuity of services.

### FY 2022-23 Proposed Budget Table

<table>
<thead>
<tr>
<th></th>
<th>2019-20 Actual</th>
<th>2020-21 Actual</th>
<th>2021-22 Adopted</th>
<th>2022-23 Requested</th>
<th>2022-23 Proposed</th>
<th>Increase (Decrease)</th>
<th>% Change</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenues</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other Revenues</td>
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<td>Total Revenues</td>
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<td>0</td>
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<td>0</td>
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<tr>
<td><strong>Expenses</strong></td>
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<td></td>
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<tr>
<td>Salaries &amp; Employee Benefits</td>
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<td>96,982</td>
<td>96,982</td>
<td>96,982</td>
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<td>101,982</td>
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<td><strong>Other Financing Sources (Uses)</strong></td>
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<td></td>
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<td>0</td>
<td>101,982</td>
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<td>Total Other Financing Sources (Uses)</td>
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<td>0</td>
<td>101,982</td>
<td>101,982</td>
<td>101,982</td>
<td>100%</td>
</tr>
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<td><strong>Net Revenues (Expenditures)</strong></td>
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<tr>
<td><strong>Additional Funding Support</strong></td>
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<td></td>
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<td>1100 General Fund</td>
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<tr>
<td><strong>Staffing Positions</strong></td>
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<td></td>
<td></td>
<td></td>
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</tr>
<tr>
<td>Allocated Positions</td>
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<td>0.00</td>
<td>0.00</td>
<td>1.00</td>
<td>1.00</td>
<td>1.00</td>
<td>100%</td>
</tr>
</tbody>
</table>

### Significant Changes

- The proposed General Fund Contribution, expenditure budget for the Salaries & Employee Benefits category, and expenditure budget for the Services and Supplies category have all increased due to new CAO Measure Z funding budget unit and allocation in FY 2022-23.

### Personnel

An increase of 1.0 FTE Administrative Analyst is proposed to administer Measure Z activities and the Indigent Defense program.

This request is recommended. All Measure Z requests were reviewed and prioritized by the Measure Z Citizen’s Advisory Committee and Board of Supervisors.

Allocate

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

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

<table>
<thead>
<tr>
<th>DEPARTMENT HEAD</th>
<th>BUDGET TOTALS</th>
<th>FY 2022-23</th>
</tr>
</thead>
<tbody>
<tr>
<td>Scott Miles, Interim County Counsel</td>
<td>Expenditures + Other Financing Uses</td>
<td>$ 3,398,138</td>
</tr>
<tr>
<td></td>
<td>Revenues + Other Financing Sources</td>
<td>$ 1,345,637</td>
</tr>
<tr>
<td></td>
<td>General Fund Contribution</td>
<td>$ 2,052,501</td>
</tr>
<tr>
<td></td>
<td>Personnel</td>
<td>16.0</td>
</tr>
<tr>
<td></td>
<td>% General Fund Contribution</td>
<td>61%</td>
</tr>
</tbody>
</table>

The County Counsel’s Office provides legal advice to the Board of Supervisors, all county departments, agencies, Grand Jury, and boards and commissions. Attorneys represent Child Welfare Services (CWS) in all phases of juvenile dependency cases, as well as the Public Guardian in conservatorship and probate court proceedings. County Counsel either directly handles litigation brought against the county, or coordinates with outside counsel in the defense of litigation. In addition, the County Counsel provides similar legal services to other local public entities such as special districts, First 5 program, and North Coast Emergency Medical Services, by charging a fee for such services. Support staff maintain the County Code online and provide litigation support services to the office, Public Guardian's office and to Child Welfare Services. County Counsel attorneys work to provide accurate and timely legal advice that encourages policy innovation while protecting county resources. The office proactively works to minimize risk and assists in policy development and implementation with the various departments. 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.

<table>
<thead>
<tr>
<th>ACCOMPLISHMENTS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Created opportunities for improved safety and health by actively being involved in the settlement agreement of the longstanding Opioid litigation which will provide the county a funding source for treatment services in the years to come.</td>
</tr>
<tr>
<td>Enforced laws and regulations to protect residents by representing Child Welfare Services before the Juvenile Court in approximately 684 cases.</td>
</tr>
<tr>
<td>Created opportunities for improved safety and health by providing advice and policy guidance to Public Health, Human Resources and all aspects of county administration affected by the ongoing COVID-19 health crisis.</td>
</tr>
<tr>
<td>Enforced laws and regulations to protect residents by representing the Public Guardian before the Probate Court in approximately 365 cases.</td>
</tr>
</tbody>
</table>
• Create opportunities for improved safety and health by providing advice and guidance regarding the allocation of American Rescue Plan Act and Measure Z funding.

• Enforce laws and regulations by continuing to provide timely review, advice and drafting of county agreements, policies and legislation.

• Protect vulnerable populations by continuing to provide legal support to Behavioral Health, Public Health, CWS, the Public Guardian and various other departments.

• Invest in county employees through joint training to CWS and Behavioral Health regarding how to coordinate and manage complex cases, including the role of County Counsel, and proactive steps county employees can take when dealing with complex cases to reduce risk of litigation against the county.

**GOALS**

**Child Welfare Services**

Dependency Cases Filed

Total court-involved cases open at any time during the fiscal year.

<table>
<thead>
<tr>
<th>Year</th>
<th>Cases Filed</th>
</tr>
</thead>
<tbody>
<tr>
<td>FY 18-19</td>
<td>850</td>
</tr>
<tr>
<td>FY 19-20</td>
<td>820</td>
</tr>
<tr>
<td>FY 20-21</td>
<td>780</td>
</tr>
<tr>
<td>FY 21-22</td>
<td>750</td>
</tr>
</tbody>
</table>

**Probate and LPS Conservatorship Cases**

New cases are filed at a rate of about 65-75 each year. County Counsel assisted Public Guardian with implementation of a new system whereby appropriate family members are nominated to serve as probate conservators instead of Public Guardian.

This innovative new system has resulted in fewer probate case appointments for Public Guardian, while also avoiding government intrusion into matters that can be successfully managed by family.
2022-23 Proposed Budget

County Counsel has submitted one additional funding request for $270,000: $227,150 for unexpected increases in insurance costs due to litigation against the county; $37,528 for unanticipated PARS contribution costs; and $5,322 to offset costs of increased Information Services Charges.

This additional funding request is recommended at this time.

### PERSONNEL

An increase of 1.0 FTE is proposed. This increase is due to the request for a Legal Office Business Manager to oversee office operations of County Counsel. Upon filling of the 1.0 FTE Legal Office Business Manager position the department will deallocate 1.0 FTE. There will be no net increase in FTE.

Allocate

1.0 Legal Office Business Manager

### SIGNIFICANT CHANGES

- The proposed revenue budget for the Other Financing Sources category has increased due to changes in local accounting practices. Salaries reimbursed (salary costs to/from another budget unit) are now reflected as “Other Financing Sources,” as opposed to “Salaries & Employee Benefits.”

- The proposed expenditure budget for the Salaries and Employee Benefits category has increased due to negotiated salary and benefit increases, and an increase to extra help to provide coverage for vacant positions and contributions to PARS.

### ADDITIONAL FUNDING REQUESTS

County Counsel has submitted one additional funding request for $270,000: $227,150 for unexpected increases in insurance costs due to litigation against the county; $37,528 for unanticipated PARS contribution costs; and $5,322 to offset costs of increased Information Services Charges.

This additional funding request is recommended at this time.
FISCAL YEAR 2022-23

TOTAL REVENUES

- 1.2% Charges for Current Services
- 38.4% Other Financing Sources
- 60.4% General Fund Contribution

$3.4 Million

TOTAL EXPENDITURES

- 12% Salaries & Employee Benefits
- 2% Services and Supplies
- 86% Other Charges

$3.4 Million

PERMANENT POSITIONS

- COUNTY COUNSEL 121

16

EXPENDITURES

- County Counsel

$3.4 Million
The Human Resources Department is comprised of the following budget units:

### Human Resource Services
- 1100- 130 Personnel Services

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

### Human Resources Measure Z
- 1100- 300 Human Resources Measure Z

---

**Budget Totals**

<table>
<thead>
<tr>
<th>Item</th>
<th>FY 2022-23</th>
</tr>
</thead>
<tbody>
<tr>
<td>Expenditures + Other Financing Uses</td>
<td>$ 25,510,033</td>
</tr>
<tr>
<td>Revenues + Other Financing Sources</td>
<td>$ 24,307,488</td>
</tr>
<tr>
<td>General Fund Contribution</td>
<td>$ 1,202,545</td>
</tr>
<tr>
<td>Personnel</td>
<td>14.0</td>
</tr>
<tr>
<td>% General Fund Contribution</td>
<td>5%</td>
</tr>
</tbody>
</table>

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**DEPARTMENT HEAD**

Zach O’Hanen, Interim Human Resources Director

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

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**ORG CHART**

This chart illustrates the organizational structure of the Human Resources Department, with lines connecting the different budget units to the main department.
## FY 2022-23 PROPOSED DEPARTMENTAL SUMMARY BUDGET TABLE - HR

### Revenues

<table>
<thead>
<tr>
<th></th>
<th>2019-20 Actual</th>
<th>2020-21 Adopted</th>
<th>2021-22 Requested</th>
<th>2022-23 Proposed</th>
<th>Increase (Decrease)</th>
<th>% Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>Operating Revenue &amp; Contribution</td>
<td>20,135,644</td>
<td>21,529,460</td>
<td>19,866,387</td>
<td>19,420,786</td>
<td>(445,601)</td>
<td>-2%</td>
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<tr>
<td>Other Governmental Agencies</td>
<td>241,587</td>
<td>330,789</td>
<td>57,553</td>
<td>60,000</td>
<td>2,447</td>
<td>4%</td>
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<tr>
<td>Charges for Current Services</td>
<td>9,747,397</td>
<td>9,189,533</td>
<td>4,935,259</td>
<td>4,694,403</td>
<td>(240,856)</td>
<td>-5%</td>
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<tr>
<td>Other Revenues</td>
<td>578,020</td>
<td>273,494</td>
<td>85,929</td>
<td>10,000</td>
<td>(75,929)</td>
<td>-88%</td>
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<tr>
<td><strong>Total Revenues</strong></td>
<td><strong>30,702,648</strong></td>
<td><strong>31,123,276</strong></td>
<td><strong>24,945,128</strong></td>
<td><strong>24,185,189</strong></td>
<td><strong>(759,939)</strong></td>
<td><strong>-3%</strong></td>
</tr>
</tbody>
</table>

### Expenditures

<table>
<thead>
<tr>
<th></th>
<th>2019-20</th>
<th>2020-21</th>
<th>2021-22</th>
<th>2022-23</th>
<th>Increase (Decrease)</th>
<th>% Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries &amp; Employee Benefits</td>
<td>1,795,793</td>
<td>3,831,551</td>
<td>3,735,503</td>
<td>3,273,830</td>
<td>(461,673)</td>
<td>-12%</td>
</tr>
<tr>
<td>Services and Supplies</td>
<td>1,224,467</td>
<td>11,445,914</td>
<td>1,682,979</td>
<td>1,366,214</td>
<td>(316,765)</td>
<td>-19%</td>
</tr>
<tr>
<td>Other Charges</td>
<td>56,776</td>
<td>997,088</td>
<td>630,124</td>
<td>883,792</td>
<td>253,668</td>
<td>40%</td>
</tr>
<tr>
<td>Purchased Insurance Premiums</td>
<td>745,572</td>
<td>0</td>
<td>51,447</td>
<td>0</td>
<td>51,447</td>
<td>0%</td>
</tr>
<tr>
<td>Self-Insurance Expenses</td>
<td>27,357,060</td>
<td>16,514,796</td>
<td>20,559,049</td>
<td>19,894,750</td>
<td>(664,299)</td>
<td>-3%</td>
</tr>
<tr>
<td>Not Applicable</td>
<td>5,500</td>
<td>0</td>
<td>40,000</td>
<td>0</td>
<td>0</td>
<td>0%</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td><strong>31,185,168</strong></td>
<td><strong>32,789,349</strong></td>
<td><strong>26,699,102</strong></td>
<td><strong>25,510,033</strong></td>
<td><strong>(1,189,069)</strong></td>
<td><strong>-4%</strong></td>
</tr>
</tbody>
</table>

### Other Financing Sources (Uses)

<table>
<thead>
<tr>
<th></th>
<th>2019-20</th>
<th>2020-21</th>
<th>2021-22</th>
<th>2022-23</th>
<th>Increase (Decrease)</th>
<th>% Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>Other Financing Sources</td>
<td>130,252</td>
<td>1,547,314</td>
<td>0</td>
<td>122,299</td>
<td>122,299</td>
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<tr>
<td>General Fund Contribution</td>
<td>0</td>
<td>0</td>
<td>1,753,974</td>
<td>1,202,545</td>
<td>(551,429)</td>
<td>-31%</td>
</tr>
<tr>
<td>Other Financing Uses</td>
<td>(46,585)</td>
<td>(1,013,836)</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><strong>83,667</strong></td>
<td><strong>533,478</strong></td>
<td><strong>1,753,974</strong></td>
<td><strong>1,324,844</strong></td>
<td><strong>(429,130)</strong></td>
<td><strong>-24%</strong></td>
</tr>
</tbody>
</table>

### Net Revenues (Expenditures)

<table>
<thead>
<tr>
<th></th>
<th>2019-20</th>
<th>2020-21</th>
<th>2021-22</th>
<th>2022-23</th>
<th>Increase (Decrease)</th>
<th>% Change</th>
</tr>
</thead>
</table>

### Additional Funding Support

<table>
<thead>
<tr>
<th></th>
<th>2019-20</th>
<th>2020-21</th>
<th>2021-22</th>
<th>2022-23</th>
<th>Increase (Decrease)</th>
<th>% Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>1100 General Fund</td>
<td>2,011,372</td>
<td>1,567,979</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0%</td>
</tr>
<tr>
<td>3520 IGS-County Insurance</td>
<td>73,738</td>
<td>(33,406)</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0%</td>
</tr>
<tr>
<td>3522 Employee Benefits Fund</td>
<td>(67,281)</td>
<td>109,300</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0%</td>
</tr>
<tr>
<td>3523 Workers Compensation</td>
<td>(555,764)</td>
<td>(80,525)</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0%</td>
</tr>
<tr>
<td>3524 Liability Insurance</td>
<td>263,771</td>
<td>4,066,841</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0%</td>
</tr>
<tr>
<td>3525 Medical Plan</td>
<td>(641,185)</td>
<td>(1,231,376)</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0%</td>
</tr>
<tr>
<td>3526 Dental Plan</td>
<td>(431,440)</td>
<td>(270,911)</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0%</td>
</tr>
<tr>
<td>3527 Unemployment Insurance</td>
<td>(255,126)</td>
<td>210,529</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0%</td>
</tr>
<tr>
<td>3528 Purchased Insurance Premiums</td>
<td>768</td>
<td>(3,405,836)</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>398,853</strong></td>
<td><strong>932,595</strong></td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0%</td>
</tr>
</tbody>
</table>

### Staffing Positions

<table>
<thead>
<tr>
<th></th>
<th>FY 18-19</th>
<th>FY 19-20</th>
<th>FY 20-21</th>
<th>FY 21-22</th>
<th>FY 22-23 Projected</th>
</tr>
</thead>
<tbody>
<tr>
<td>Allocated Positions</td>
<td>16.00</td>
<td>16.00</td>
<td>16.00</td>
<td>14.00</td>
<td>(2.00)</td>
</tr>
</tbody>
</table>

### Personnel Graph

The Personnel Graph indicates the trend in requisitions received from county departments requesting that a recruitment be initiated for a vacant position. The dip in FY 19-20 and FY 20-21 (YTD) is likely a result of the COVID-19 pandemic.
FISCAL YEAR 2022-23

TOTAL REVENUES

- 76.1%
- <1%
- 18.4%
- 3.3%
- 2.0%

$25.5 Million

- Operating Revenue & Contribution
- Other Governmental Agencies
- Charges for Current Services
- Other Revenues
- General Fund Contribution
- Additional Funding Support

TOTAL EXPENDITURES

- 77.9%
- <1%
- 13.0%
- 5.3%
- 3.5%
- <1%

$25.5 Million

- Salaries & Employee Benefits
- Services and Supplies
- Other Charges
- Purchased Insurance Premiums
- Self-Insurance Expenses
- Not Applicable

PERMANENT POSITIONS

- PERSONNEL SVCS.
- RISK MANAGEMENT
- HR MEASURE Z

EXPENDITURES

- $98K
- $1.26M
- $25.5 Million
- $24.2 Million

- Human Resources
- Risk Management
- Measure Z

B58  Human Resources  2022-23 Proposed Budget
The Human Resource Department’s Personnel Services division is the administrator of the county’s centralized human resource systems.

This program contains the following budget unit:

1100- 130 Personnel Services

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

HR provides services throughout the county, including support to 2,404 funded FTE positions as reported in the Board adopted FY 2020-21 budget. HR also serves the citizens of Humboldt County, whether it is those seeking employment, or those referring prospective employees. HR strives to provide the highest level of service to internal and external customers through professionalism, integrity, and responsiveness. HR embraces the opportunity to contribute to the strategic goals of the agency through innovations in the field of HR Management.

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.
**ACCOMPLISHMENTS**

- Invested in county employees by successfully completing Successor Memorandum of Understanding and Compensation Plan negotiations with all bargaining groups and by participating in the Great Workplace Culture Change initiative.

- Managed our resources to ensure sustainability of services by creating and implementing a countywide Telework Policy and updating the county Ordinance related to County Parking Permits and County Parking Lots.

- Fostered transparent, accessible, welcoming and user-friendly services by successfully providing ongoing services to the public and county departments in response to the COVID-19 pandemic and associated impacts to the workforce.

- Invested in county employees by completing Diversity, Equity and Inclusion data collection, compilation, and analysis, submitting the Equal Employment Opportunity (EEO) compliance monitoring audit, updating the EEO Plan, and initiating Sub-Recipient EEO Compliance Monitoring.

- Provided community appropriate levels of service by processing 375+ requisitions for recruitment of vacant positions and 3000+ Personnel Actions and employee information changes.

- Provided community appropriate levels of service by navigating the transition of County Payroll out of the Human Resources department, while retaining HRIS data entry components. This includes Finance Enterprise cross training, resource development, and standard operating procedure development.

- Managed our resources to ensure sustainability of services by reimplementing monthly meetings consisting of Human Resources, Risk Management, and Departmental Personnel to collaborate on Human Resources and Risk Management-related processes, and by onboarding eight new Human Resources team members including three American Rescue Plan Act (ARPA) funded positions, one Measure Z position, two personnel positions, and two Risk Management positions.

- Fostered transparent, accessible, welcoming and user-friendly services by implementing online testing for Board of State and Community Corrections (BSCC) candidates.

**GOALS**

- Manage our resources to ensure sustainability of services by creating foundational knowledge within the Human Resources Department through training, standard operating procedure development, and policy development.

- Provide community appropriate levels of service by transitioning the use of consultants in compliance-related fields to HR staff.

- Manage our resources to ensure sustainability of services by continuing collaboration with the Payroll Division to improve processes, create appropriate separation of duties, and internal controls.

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

- Invest in county employees by providing the Board of Supervisors with strategies to promote and increase diversity, equity, and inclusion.

- Fostered transparent, accessible, welcoming and user-friendly services by improving county government operations by continuing to evaluate opportunities for increased compliance with statutory requirements.

- Manage our resources to ensure sustainability of services by implementing Classification and Compensation Analysis related to internal alignment and minimum wage compaction impacts.

- Manage our resources to ensure sustainability of services by updating mandatory notices related to Family Medical Leave Act (FMLA), California Family Rights Act (CFRA), and Pregnancy Disability Leave (PDL) to streamline process between departments and HR.
The proposed General Fund Contribution has decreased due to the reallocation of Payroll staff to the Auditor-Controller’s budget.

The proposed expenditure budget for the Salaries & Employee Benefits category has decreased due to the reallocation of Payroll staff to the Auditor-Controller’s budget.

The proposed expenditure budget for the Services and Supplies category has decreased due to the decline in use of outside consultants and the increase in utilizing Zoom and other web-based meeting apps in lieu of travel.

The proposed expenditure budget for the Other Charges category has increased due significant increases to Information Services charges.

Personnel Services submitted no additional funding requests.

There are no personnel changes requested, however during FY 2021-22, 4.0 FTE payroll staff were reallocated to the Auditor-Controller’s budget, causing a decrease in 4.0 FTE to be reflected over the prior year allocation.
RISK MANAGEMENT

PROGRAM DISCUSSION BY BUDGET UNIT

Risk Management (RM) services treatment of the county’s exposures to loss; safety and loss-control programs; administration of all employee benefit programs, both self-insured and premium-based; claims administration of the self-insured liability programs and supervision of the county’s third-party administrator for primary workers’ compensation. RM provides, develops, and monitors state and federal required training programs and skill level improvement workshops. RM also administers the county’s property insurance by filing claims resulting in a property loss and recovering costs from the county’s insurer.

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

This program contains the following budget units:

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

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

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

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

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

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

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

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

This program supports the Board of Supervisors’ Strategic Framework by creating opportunities for improved safety and health, providing community-appropriate levels of service, managing resources to ensure sustainability of services, investing in county employees, and facilitating public/private partnerships to solve problems.
ACCOMPLISHMENTS

- Invested in county employees by updating the ergonomic assessment process.

- Invested in county employees by conducting over 500 phone and video conference benefits meetings, processing opt-out recertifications, and retirement overviews.

- Invested in county employees by participating in the organization and implementation of the county’s 6th annual All Hands Training Day, in which over 3,000+ mandatory and elective training opportunities were completed. The 2021 All Hands Training Day was successfully conducted in an all-online format in response to the COVID-19 Pandemic.

- Created opportunities for improved safety and health by successfully implementing, managing, and monitoring continually changing COVID-19 legislation as required by the State of California Department of Industrial Relations, Division of Occupational Safety and Health (DOSH), also known as Cal/OSHA. This included implementation of a Vaccination Self-Attestation Form, various resource materials, and staff inquiries.

- Created opportunities for improved safety and health by conducting more than 230 COVID-19-related contact tracing investigations to comply with SB Cal/OSHA Emergency Temporary Standards.

- Created opportunities for improved safety and health by revising the COVID-19 Prevention Program (CPP) and Injury and Illness Prevention Program (IIPP).

- Provided community-appropriate levels of service by processing 400+ hours’ worth of liability and subrogation claims.

- Invested in county employees and facilitated public/private partnerships to solve problems by administering Employer Resource Consortium (ERC) Training Series through Liebert Cassidy Whitmore.

GOALS

- Provide community-appropriate levels of service by implementing Risk Management standards across the organization.

- Create opportunities for improved safety and health, and manage our resources to ensure sustainability of services by creating a strong safety and compliance plan.

This graph indicates the number of training opportunities completed by county staff in each fiscal year since FY 19-20. These training opportunities include mandatory trainings required on a recurring or one-time basis, as well as optional trainings. The implementation of the NEOGOV Learning Management System (3rd QTR 2019), LEARN, has assisted with the upward trend of training completion, tracking, and compliance.
The proposed revenue budget for the Other Financing Sources category has increased due to a transfer in from the County Insurance Fund to balance the budget.

The proposed expenditure budget for the Salaries & Benefits category has increased due to negotiated salary and benefit cost increases and the allocation of 1.0 FTE Program Manager.

The proposed expenditure budget for the Services and Supplies category has decreased primarily due to a reduction in funds available for services.

The proposed expenditure budget for the Other Charges category has increased primarily due to increased Information Services charges.

Risk Management has submitted no additional funding requests.

An increase of 1.0 FTE Program Manager is recommended. The Program Manager’s focus will be to manage the county's diversity, equity and inclusion efforts.

Allocate
1.0 Program Manager
There are no significant changes.

Employee Benefits has submitted no additional funding requests.

There are no personnel changes.
The proposed revenue budget for the Charges for Current Services category has decreased due to staffing shortages and reallocation of existing staff’s responsibilities to other Risk general administration duties.

The proposed expenditure budget for the Self-Insurance Expenses category has decreased due to staffing shortages reducing expensable time spent on Workers Compensation activities.

Workers' Compensation has submitted no additional funding requests.

There are no personnel changes.
### FY 2022-23 Proposed Budget Table

#### Liability 3524-354

<table>
<thead>
<tr>
<th>Revenues</th>
<th>2019-20 Actual</th>
<th>2020-21 Actual</th>
<th>2021-22 Adopted</th>
<th>2022-23 Requested</th>
<th>2022-23 Proposed</th>
<th>Increase (Decrease)</th>
<th>% Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>Operating Revenue &amp; Contribution</td>
<td>77,940</td>
<td>749,378</td>
<td>30,000</td>
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<td>30,000</td>
<td>0</td>
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</tr>
<tr>
<td>Charges for Current Services</td>
<td>3,872,466</td>
<td>915,701</td>
<td>2,047,124</td>
<td>1,953,615</td>
<td>1,953,615</td>
<td>(93,509)</td>
<td>-5%</td>
</tr>
<tr>
<td>Other Revenues</td>
<td>140,187</td>
<td>245,148</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>4,090,593</td>
<td>1,910,227</td>
<td>2,077,124</td>
<td>1,983,615</td>
<td>1,983,615</td>
<td>(93,509)</td>
<td>-5%</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Expenditures</th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Services and Supplies</td>
<td>22,033</td>
<td>4,903,438</td>
<td>1,235,396</td>
<td>1,030,396</td>
<td>(205,000)</td>
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<td></td>
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<tr>
<td>Other Charges</td>
<td>139</td>
<td>997,088</td>
<td>555,000</td>
<td>790,000</td>
<td>790,000</td>
<td>235,000</td>
<td>42%</td>
</tr>
<tr>
<td>Self-Insurance Expenses</td>
<td>4,355,332</td>
<td>8,186</td>
<td>281,728</td>
<td>158,219</td>
<td>158,219</td>
<td>(123,509)</td>
<td>-44%</td>
</tr>
<tr>
<td>Not Applicable</td>
<td>4,335</td>
<td>0</td>
<td>5,000</td>
<td>5,000</td>
<td>5,000</td>
<td>0</td>
<td>0%</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td>4,381,839</td>
<td>5,908,712</td>
<td>2,077,124</td>
<td>1,983,615</td>
<td>1,983,615</td>
<td>(93,509)</td>
<td>-5%</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Other Financing Sources (Uses)</th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Other Financing Sources</td>
<td>0</td>
<td>213,947</td>
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</tr>
<tr>
<td>General Fund Contribution</td>
<td>(50)</td>
<td>(281,728)</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0%</td>
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<tr>
<td>Other Financing Uses</td>
<td>(50)</td>
<td>(67,781)</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>(291,296)</td>
<td>(4,066,266)</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0%</td>
</tr>
</tbody>
</table>

| Net Revenues (Expenditures)                  | 15,983         | (1,073,145)    | 0               | 0                 | 0                | 0                   | 0%       |

<table>
<thead>
<tr>
<th>Additional Funding Support</th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>3524 Liability Insurance</td>
<td>291,296</td>
<td>4,066,266</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>291,296</td>
<td>4,066,266</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0%</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Staffing Positions</th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<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>
<td>0.00</td>
</tr>
</tbody>
</table>

### Significant Changes

- The proposed expenditure budget for the Services and Supplies category has decreased due to reduced costs for liability investigations and insurance, partially offset by changes in local accounting practices. Legal expenses are now reflected as “Services and Supplies”, as opposed to “Self-Insurance Expense.”

- The proposed expenditure budget for the Other Charges category has increased due to rising costs for liability judgments and damages, and changes in local accounting practices. Damage expenses are now reflected as “Other Charges”, as opposed to “Self-Insurance Expense.”

- The proposed expenditure budget for the Self-Insurance Expense category has decreased due to changes in local accounting practices. Legal expenses are now reflected as “Services and Supplies,” as are damage expenses.

### Additional Funding Requests

Liability Insurance has submitted no additional funding requests.

### Personnel

There are no personnel changes.
There are no significant changes

**ADDITIONAL FUNDING REQUESTS**

Medical Plan has submitted no additional funding requests.

**PERSONNEL**

There are no personnel changes.
The proposed revenue budget for the Charges for Current Services category has decreased due to an anticipated reduction in claim based on historical trends.

The proposed expenditure budget for the Salaries & Employee Benefits category has decreased due to a decrease in staff time allocated to this budget unit.

The proposed Expenditure budget for the Self-Insurance Expenses category has decreased due to a decrease in enrolled employees.

Dental Plan has submitted no additional funding requests.

There are no personnel changes.
There are no significant changes.

**PERSONNEL**

There are no personnel changes.

**ADDITIONAL FUNDING REQUESTS**

Unemployment Insurance has submitted no additional funding requests.
The proposed revenue budget for the Charges for Current Services category has increased due to changes in local accounting practices. Miscellaneous revenue is now reflected as “Charges for Current Services,” as opposed to “Other Revenues.”

The proposed revenue budget for the Other Revenues category has decreased due to changes in local accounting practices. Miscellaneous revenue is now reflected as “Charges for Current Services.”

The proposed expenditure budget for the Self-Insurance Expenses category has increased due to a reduction in enrolled employees.

**Additional Funding Requests**

Purchased Insurance Premiums has submitted no additional funding requests.

**Personnel**

There are no personnel changes.
The purpose of the Human Resources (HR) Measure Z budget is to manage the Measure Z allocations that were approved by the Board of Supervisors.

This budget unit provides Human Resources services to support Measure Z, including onboarding employees, processing time and attendance, administering benefits for county employees. Since Measure Z was first passed in 2014, more than 70 staff have been added to the county across eight departments, with each involving employees in various bargaining units. Providing support for HR allows the county to more efficiently and effectively serve the growing number of employees who provide services to residents.

This budget unit provides one concise location to track HR’s Measure Z expenditures. It should be noted that prior to 2021-22 this budget unit tracked an allocation for the Auditor-Controller.

Human Resources Measure Z supports the Board’s Strategic Framework by protecting vulnerable populations, providing community-appropriate levels of service, and managing resources to ensure continuity of services.

FY 2022-23 PROPOSED BUDGET TABLE

<table>
<thead>
<tr>
<th>Revenues</th>
<th>2019-20 Actual</th>
<th>2020-21 Actual</th>
<th>2021-22 Adopted</th>
<th>2022-23 Requested</th>
<th>2022-23 Proposed</th>
<th>Increase (Decrease)</th>
<th>% Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>Other Revenues</td>
<td>134</td>
<td>0</td>
<td>0</td>
<td>93,022</td>
<td>93,022</td>
<td>93,022</td>
<td>100%</td>
</tr>
<tr>
<td>Total Revenues</td>
<td>134</td>
<td>0</td>
<td>0</td>
<td>93,022</td>
<td>93,022</td>
<td>93,022</td>
<td>100%</td>
</tr>
<tr>
<td>Expenditures</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Salaries &amp; Employee Benefits</td>
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<td>93,022</td>
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<td>93,022</td>
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<tr>
<td>Services and Supplies</td>
<td>403</td>
<td>989</td>
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<td>5,000</td>
<td>5,000</td>
<td>5,000</td>
<td>100%</td>
</tr>
<tr>
<td>Total Expenditures</td>
<td>910</td>
<td>989</td>
<td>0</td>
<td>98,022</td>
<td>98,022</td>
<td>98,022</td>
<td>100%</td>
</tr>
<tr>
<td>Other Financing Sources (Uses)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>General Fund Contribution</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>98,022</td>
<td>98,022</td>
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<td>0</td>
<td>0</td>
<td>98,022</td>
<td>98,022</td>
<td>98,022</td>
<td>100%</td>
</tr>
<tr>
<td>Net Revenues (Expenditures)</td>
<td>(776)</td>
<td>(989)</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>Additional Funding Support</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1100 General Fund</td>
<td>776</td>
<td>989</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>Total Additional Funding Support</td>
<td>776</td>
<td>989</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td></td>
</tr>
</tbody>
</table>

There are no personnel changes requested, however, during FY 2021-22, 1.0 FTE HR Technician I/II was allocated, causing an increase in 1.0 FTE to be reflected over the prior year allocation.

The proposed General Fund Contribution, expenditure budget for the Salaries & Employee Benefits category, and expenditure budget for the Services and Supplies category have all increased due to creation in FY 2022-23 of a new Human Resources budget to track Measure Z funding. This position was previously tracked in Sheriff’s Measure Z budget unit 1100-297.
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
- 1100-293 DHHS Measure Z
- 1100-295 District Attorney Measure Z
- 1100-296 Probation Measure Z
- 1100-297 Sheriff Measure Z
- 1100-298 Public Works Measure Z
- 1100-300 Human Resources Measure Z
- 1100-000 CAO 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.
There is a proposed increase of 14.0 FTE during Fiscal Year 2022-23, 1.0 Dispatcher was allocated and 1.0 Human Resources Technician was moved to Measure Z to better track expenditures. Additionally, the proposed changes are as follows:

Allocate:
2.0 Peer Coach I/II
2.0 Mental Health Case Manager I/II
1.0 Supervising Mental Health Clinician
3.0 Road Maintenance Worker I/II
1.0 Road Maintenance Supervisor
1.0 Administrative Analyst I/II
1.0 HR Technician
1.0 Emergency Communications Dispatcher
FISCAL YEAR 2022-23  

TOTAL REVENUES

- Taxes: 20.7%  
- Other Financing Sources: 79.3%

$18.1 Million

TOTAL EXPENDITURES

- Salaries & Employee Benefits: 56.3%  
- Services and Supplies: 12.3%  
- Other Charges: 27.3%  
- Fixed Assets: <1%

$18.1 Million

PERMANENT POSITIONS

- COUNTY ADMIN: 15
- HUMAN RESOURCES: 46
- PUBLIC DEFENDER: 1
- DHHS: 2
- DISTRICT ATTORNEY: 6
- PROBATION: 12
- SHERIFF: 4
- PUBLIC WORKS: 1

EXPENDITURES

- Public Defender: $1.8M
- District Attorney: $4.85M
- Sheriff: $102K
- Probation: $1.69M
- DHHS: $434K
- Public Works: $1.52M
- Human Resources: $1.19M
- Other Agencies: $695K

TOTAL REVENUES: $18.1 Million  
TOTAL EXPENDITURES: $18.1 Million

BY PROGRAM AREA
The Citizens’ Advisory Committee was established to make recommendations to the Board of Supervisors on the expenditure of these funds. A total of 18 agencies submitted 29 applications for funding in FY 2022-23. Fourteen were submitted by county agencies and 15 by non-county agencies totaling $10,888,329 in funding requests. The requests are outlined as follows arranged in order of receipt:

1. $60,000 for the Fortuna Police Department for one unmarked police vehicle for the Detective Bureau outfitted with 4 wheel drive, caged prisoner compartment and Code 3 emergency lighting.

2. $40,000 for the Fortuna Police Department to fund salary, equipment, trainings and professional care for K-9 officers and K-9 handlers to help ensure allied K-9 agencies can be compensated for assistance.

3. $203,902 for the Fortuna Police Department to continue funding for Drug Task Force Officer position salary, benefits & equipment costs.

4. $203,902 for the Fortuna Police Department to continue funding to cover the costs associated with the integration of the School Resource Officer (SRO) with Eel River Valley Schools including salary, benefits and equipment.

5. $5,000 for Adult Protective Services & District Attorney’s Office - EVAST to continue addressing cases of elder and vulnerable adult abuse, provide greater services, support and access to resources and investigate incidents of neglect, financial, verbal and physical abuse. *Budget adjusted (originally $8,000).

6. $158,785 for Southern Trinity Area Rescue - STAR to maintain four full-time EMTs to provide 911 ambulance service. *Budget adjusted (originally $198,575).

7. $806,419 for DHHS-Behavioral Health & Humboldt County Sheriff - MIST Expansion to add two teams of the three staff members to work seven days a week embedded into HCSO patrol operations. This includes clinicians, case managers and peer coaches, two employee vehicles, radios and emergency shelter for five provided by an outside contractor. *Budget adjusted (originally $1,287,090).

8. $101,982 for the Humboldt County Administrative Office (CAO) to fund an Indigent Defense Coordinator/Measure Z Administration Administrative Analyst to provide support to the Measure Z Committee and those who receive Measure Z funding, and to administer the county’s private attorney indigent defense program. *Budget adjusted (originally $106,982).

9. $499,000 for the Eureka Police Dept. UPLIFT-CSET- MIST to fund full-time officers in MIST, Parks and Waterfront, part-time positions in HOW & LEAD, a licensed Clinician, and training and support.

10. $443,435 for K’ima:w Medical Center for ambulance service 24/7, 365 days full time staff, training, medical supplies, base support and specialized medical equipment used to sustain life while being transported to the nearest emergency room. *Budget adjusted (originally $447,620).

11. $90,295 for the Humboldt County Sheriff’s Office - Major Crimes to purchase a new version of the Leica 3D scanner. This will create a 3D image of any crime scene, including height, angle, and measurements from major points of interest at the scene. This will help a prosecutor and jury view the scene as when the incident happened.

12. $10,000 for the Humboldt County Sheriff’s Office - Major Crimes for Membership BODE to have DNA sample processing in 30 days to solve crimes in a timely manner.

13. $795,062 for Humboldt County Sheriff’s Office/Public Works/CAO for radio repeater improvements including structural improvements, upgraded antennas, generators, automatic transfer switches and pole breakers to help support emergency communications as well as public works communications, Humboldt County Fire Chiefs Assoc. Med Net & Humboldt County schools. The repeater sites are: Courthouse, Pratt Mountain, Pierce Mountain, Horse Mountain & Shelter Cove.

14. $132,337 for Humboldt County Sheriff’s Office for training and software needed to certify current emergency communications dispatchers.

15. Application #15 was withdrawn.
16. $94,257 for the Humboldt County Sheriff - for a compliance and training coordinator assigned to the professional standards division.

17. $118,539 for the Yurok Tribe - Tribal Prosecutor for a full-time Investigator sworn officer to assist the Yurok Tribal Police and the HCSO.

18. $435,000 for Humboldt County Planning & Building Code Enforcement abatements. Several properties in the county are in violation with local code enforcement and posing a high risk to the community, wildlife, water and environment. Contractors are needed greatly to help clean up a greater number of properties with violations.

19. $34,518 for Rio Dell Police Department for a part-time clerical support position in the police department and office to assist the sworn officers.

20. $20,000 for People of New Direction (POND) to purchase safety protective gear. Extreme vandalism by homeless and the mentally ill through illegal dumping is greatly affecting the environment. POND requires protective safety gear and equipment to properly discard hazardous waste such as needles, biological waste, propane tanks, tires and spills.

21. $350,756 for the Arcata Police Department for a School Resource Officer and two Juvenile Diversion Counselor positions for students K-12 in the 3rd and 5th supervisorial districts.

22. $79,000 for the Eureka City Schools to fund a full-time School Resource Officer to work with students in building a positive law enforcement relationship, image and enhance student safety.

23. $2,732,610 for the Humboldt County Fire Chief’s Association to equip firefighters with up-to-date safety equipment, cover dispatch fees for reliable communications systems, and continue funding for out-of-jurisdiction responses.

24. $429,471 for Humboldt County District Attorney for three Crime Analysts, one Information Tech Technician, installation and maintenance of secure WiFi to receive access to RIMS. *Budget adjusted (originally $476,697).

25. $16,600 for College of the Redwoods - Humboldt COAD for COAD training for emergency preparedness. *Budget adjusted (originally $35,000).

26. $1,236,000 for Humboldt County Public Works for removal of brush and trees that pose a threat to the community. These are safety and fire hazards and can cause road closures and delay emergency services.

27. $880,000 for Humboldt County Public Works for repairs to road systems. *Budget adjusted (originally requested $2 million for a 2-year cycle: $1,600,000 for FY 2022-23 and $400,000 for FY 2023-24. Request was reduced to $1.1 million: $880,000 for FY 2022-23 and $220,000 for FY 2023-24).

28. $80,000 for Humboldt County Public Works - Hazardous Waste for professional services to properly and safely remove hazardous waste and materials from illegal dumping. *Budget adjusted (originally $160,000).

29. $31,460 for Redwood Parks Conservancy for continued funding for a Seasonal Lifeguard II. *Budget adjusted (Originally $41,250).

Funding is recommended for items 3, 4, 5, 6, 10, 13, 19, 23, 26, 27 and 28. 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.
The proposed budget for Measure Z Contribution for FY 2022-23 is $4,855,907, an increase of $906,959 from the previous year. This is due to increases in contributions to Fire Chiefs’ Association for fire services and equipment, City of Eureka for UPLIFT - CST - MIST program, Kimaw Medical Center for rural ambulance service, City of Fortuna for a school resource officer and drug task force agent, City of Arcata for a school resource officer and juvenile diversion counselor, and a new allocation to Yurok Tribe for an investigator.

This budget unit contains the allocations for all non-county agencies who have been allocated Measure Z funding. For FY 2022-23, 12 outside agencies submitted a total of 15 applications totaling $4,992,507. A total of 10 agencies are recommended for funding totaling $4,855,907.

The proposed budget for General Purpose Revenue Measure Z for FY 2022-23 is $14,383,388, an increase of $1,867,884 from the prior year due to increasing revenues.

The proposed budget for Public Defender Measure Z for FY 2022-23 is $434,060, a decrease of $1,490 from the prior year.

The proposed personnel allocation for the Public Defender Measure Z for FY 2022-23 is 2.0 FTE, there are no changes from the prior year.

The proposed budget for DHHS Measure Z for FY 2022-23 is $1,684,957, an increase of $920,980 from the prior year. This change is primarily due to additional staffing requests.

The proposed personnel allocation for DHHS Measure Z for FY 2022-23 is 15.0 FTE, an increase of 7.0 FTE from the prior year due to additional requests for staffing.

The proposed budget for District Attorney Measure Z for FY 2022-23 is $1,511,765, an increase of $222,937 from the prior year. This change is primarily due to negotiated salary and benefit increases.

The proposed personnel allocation for District Attorney Measure Z for FY 2022-23 is 12.0 FTE, there are no changes from the prior year.

The proposed budget for Probation Measure Z for FY 2022-23 is $695,350, an increase of $93,937 from the prior year. This change is primarily due to negotiated salary and benefits increases.

The proposed personnel allocation for Probation Measure Z for FY 2022-23 is 6.0 FTE. There are no changes from the previous fiscal year.

The proposed budget for Sheriff Measure Z for FY 2022-23 is $6,768,878, an increase of $1,779,952 from the prior year. This increase is due to recommendations from the Citizens’ Advisory Committee to fund request No. 23 related to radio infrastructure improvements, and partially fund request No. 22 to increase dispatch services.

The proposed personnel allocation for Sheriff Measure Z for FY 2022-23 is 47.0 FTE. There is an increase of 1.0 FTE due to 1.0 Dispatcher being allocated during FY 2021-22. Additional details can be found in the Position Allocation Table.

The proposed budget for Public Works Measure Z for FY 2022-23 is $1,798,000, an increase of $883,000 from the prior year. This increase is due to the Citizens’ Advisory Recommendation to fund request Nos. 17 and 19 for road repairs and illegal dumping.

The Public Works Measure Z budget unit has 4.0 FTE personnel allocations proposed for FY 2022-23.

The proposed budget for Human Resources Measure Z for FY 2022-23 is $98,022. This is a new budget unit created to house staff approved in FY 15-16 which were previously budgeted in the Sheriff’s Measure Z budget.

The Human Resources Measure Z budget unit has 1.0 FTE personnel allocations proposed for FY 2022-23.

The proposed budget for County Administrative Office Measure Z for FY 2022-23 is $101,982. This is a new budget unit created to hire an Administrative Analyst assigned to the Measure Z and Indigent Defense programs.

The proposed personnel allocation for the CAO Measure Z budget unit for FY 2022-23 is 1.0 FTE for an Administrative Analyst.
These programs support the Board of Supervisors’ Strategic Framework by enforcing laws and regulations to protect residents, providing for and maintaining infrastructure, creating opportunities for improved safety and health, protecting vulnerable populations, providing community-appropriate levels of service, managing our resources to ensure sustainability of services, and building inter-jurisdictional and regional cooperation.
## FY 2022-23 Proposed Budget Table

<table>
<thead>
<tr>
<th>Revenues</th>
<th>2019-20 Actual</th>
<th>2020-21 Actual</th>
<th>2021-22 Adopted</th>
<th>2022-23 Requested</th>
<th>2022-23 Proposed</th>
<th>Increase (Decrease)</th>
<th>% Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>Taxes</td>
<td>11,246,727</td>
<td>13,907,964</td>
<td>12,515,504</td>
<td>14,383,388</td>
<td>14,383,388</td>
<td>1,867,884</td>
<td>15%</td>
</tr>
<tr>
<td>Total Revenues</td>
<td>11,246,727</td>
<td>13,907,964</td>
<td>12,515,504</td>
<td>14,383,388</td>
<td>14,383,388</td>
<td>1,867,884</td>
<td>15%</td>
</tr>
</tbody>
</table>

### Other Financing Sources (Uses)

<table>
<thead>
<tr>
<th>Other Financing Sources</th>
<th>2019-20 Actual</th>
<th>2020-21 Actual</th>
<th>2021-22 Adopted</th>
<th>2022-23 Requested</th>
<th>2022-23 Proposed</th>
<th>Increase (Decrease)</th>
<th>% Change</th>
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<td>(18,127,158)</td>
<td>(18,127,158)</td>
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</table>

<table>
<thead>
<tr>
<th>Net Revenues (Expenditures)</th>
<th>2019-20 Actual</th>
<th>2020-21 Actual</th>
<th>2021-22 Adopted</th>
<th>2022-23 Requested</th>
<th>2022-23 Proposed</th>
<th>Increase (Decrease)</th>
<th>% Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>11,246,727</td>
<td>13,907,964</td>
<td>0</td>
<td>(12,515,504)</td>
<td>(14,383,388)</td>
<td>(14,383,388)</td>
<td>1,867,884</td>
<td>15%</td>
</tr>
</tbody>
</table>

### Significant Changes

- The proposed revenue budget for the Taxes category has increased due to trends reflecting increasing sales tax revenues. Previous year’s revenues decreased due to anticipation of COVID-19 impacts.
- The proposed revenue budget for the Other Financing Sources category has increased due revenues above projections and unspent funding in prior years.
- The proposed General Fund Contribution has increased due to the allocation of funding carried forward.

### Additional Funding Support

- **1100 General Fund**
  - 2019-20 Actual: 11,246,727
  - 2020-21 Actual: 13,907,964
  - 2022-23 Proposed: 0
  - 2022-23 Proposed: 0

### Measure Z

Measure Z received $10,088,329 in requests. Of this amount, $7,217,644 is recommended for funding. All applications were reviewed by the Citizens’ Advisory Committee on Measure Z Expenditures, which provided your Board with a prioritized list of projects to be considered for funding.

### Personnel

There are no personnel changes.
### FY 2022-23 Proposed Budget Table

| Measure Z - Other | 1100-197 |

#### Revenues

<table>
<thead>
<tr>
<th></th>
<th>2019-20 Actual</th>
<th>2020-21 Actual</th>
<th>2021-22 Adopted</th>
<th>2022-23 Requested</th>
<th>2022-23 Proposed</th>
<th>Increase (Decrease)</th>
<th>% Change</th>
</tr>
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#### Expenditures

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<tr>
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<th>2019-20</th>
<th>2020-21</th>
<th>2021-22</th>
<th>2022-22 Requested</th>
<th>2022-23 Proposed</th>
<th>Increase (Decrease)</th>
<th>% Change</th>
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</thead>
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<tr>
<td>Services and Supplies</td>
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<td>4,855,907</td>
<td>906,959</td>
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<tr>
<td>Special Items</td>
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<tr>
<td><strong>Total Expenditures</strong></td>
<td>3,474,617</td>
<td>2,728,250</td>
<td>3,948,948</td>
<td>4,992,507</td>
<td>4,855,907</td>
<td>906,959</td>
<td>23%</td>
</tr>
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</table>

#### Other Financing Sources (Uses)

<table>
<thead>
<tr>
<th></th>
<th>2019-20</th>
<th>2020-21</th>
<th>2021-22</th>
<th>2022-22 Requested</th>
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<tr>
<td>General Fund Contribution</td>
<td>0</td>
<td>0</td>
<td>3,948,948</td>
<td>4,992,507</td>
<td>4,855,907</td>
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<td>23%</td>
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<tr>
<td>Other Financing Uses</td>
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<td>(98,881)</td>
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<tr>
<td><strong>Total Other Financing Sources (Uses)</strong></td>
<td>(33,210)</td>
<td>(122,833)</td>
<td>3,948,948</td>
<td>4,992,507</td>
<td>4,855,907</td>
<td>906,959</td>
<td>23%</td>
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</table>

#### Additional Funding Support

<table>
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<tr>
<th></th>
<th>2019-20</th>
<th>2020-21</th>
<th>2021-22</th>
<th>2022-22 Requested</th>
<th>2022-23 Proposed</th>
<th>Increase (Decrease)</th>
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<tr>
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#### Staffing Positions

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<tr>
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<th>2019-20</th>
<th>2020-21</th>
<th>2021-22</th>
<th>2022-22 Requested</th>
<th>2022-23 Proposed</th>
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<td>0.00</td>
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</table>

### Significant Changes

- The proposed revenue budget for the General Fund Contribution category has increased due to the need for additional funding for Measure Z awards to outside agencies.
- The proposed expenditure budget for the Other Charges category has increased due to awarding additional projects to outside agencies.

### Additional Funding Requests

12 outside agencies submitted a total of 15 applications totaling $5,064,670. A total of 10 agencies are recommended for funding totaling $4,855,907.

### Personnel

There are no county personnel changes.
This budget funds long-term debt payments on the county’s capital improvement projects.

The budget of $1,457,017 includes funding in the following amounts:

- $65,589 1994 Library Project
- $259,462 1994 Jail Phase I Project
- $42,002 1996 Regional Juvenile Center Project
- $104,083 1996 Jail Phase I Project
- $126,882 1996 Jail Phase II Project
- $172,565 1996 Jail Phase II Public Safety Project
- $315,560 2004 Animal Shelter Project
- $179,873 for the refinance of the 2012 Earthquake Repairs
- $168,742 for the 2012 Juvenile Hall
- $22,259 for 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 $53,752 paid toward the Library debt service; the above amount represents that portion allocated to the General Fund.

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

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

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

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

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

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

---

**DEPARTMENT HEAD**  
**BUDGET TOTALS**  
**FY 2022-23**

**Elishia Hayes, County Administrative Officer**

<table>
<thead>
<tr>
<th>Expenditures + Other Financing Uses</th>
<th>$ 1,457,017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Revenues + Other Financing Sources</td>
<td>$ 481,906</td>
</tr>
<tr>
<td>General Fund Contribution</td>
<td>$ 975,111</td>
</tr>
<tr>
<td>Personnel</td>
<td>0.0</td>
</tr>
<tr>
<td>% General Fund Contribution</td>
<td>67%</td>
</tr>
</tbody>
</table>

**PROGRAM DISCUSSION BY BUDGET UNIT**

This budget includes debt service payments on Certificates of Participation (COP) issued to finance the Library, Jail Phases I and II, the Regional Juvenile Facility, the Animal Shelter, Juvenile Hall, earthquake repairs and airport hangars.
Curb Ramps $297,000; Clam Beach ADA $328,858, and other ADA projects $7.2 million; Sheriff Security Upgrades $1.1 million; and Senate Bill (SB) 863 Jail Expansion $770,000. As projects included in the 2020 COP get underway, the county will need to budget an allocation of approximately $250,000 annually for a fixed period (30-years).

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

### FY 2022-23 PROPOSED BUDGET TABLE

<table>
<thead>
<tr>
<th></th>
<th>2019-20 Actual</th>
<th>2020-21 Actual</th>
<th>2021-22 Adopted</th>
<th>2022-23 Requested</th>
<th>2022-23 Proposed</th>
<th>Increase (Decrease)</th>
<th>% Change</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenues</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other Governmental Agencies</td>
<td>393,115</td>
<td>231,125</td>
<td>435,005</td>
<td>481,906</td>
<td>481,906</td>
<td>46,901</td>
<td>11%</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td>393,115</td>
<td>231,125</td>
<td>435,005</td>
<td>481,906</td>
<td>481,906</td>
<td>46,901</td>
<td>11%</td>
</tr>
<tr>
<td><strong>Expenditures</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other Charges</td>
<td>211,081</td>
<td>0</td>
<td>209,548</td>
<td>135,693</td>
<td>135,693</td>
<td>(73,855)</td>
<td>-35%</td>
</tr>
<tr>
<td>Other Financing Uses</td>
<td>0</td>
<td>0</td>
<td>1,314,092</td>
<td>1,321,324</td>
<td>1,321,324</td>
<td>7,232</td>
<td>1%</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td>211,081</td>
<td>0</td>
<td>1,523,640</td>
<td>1,457,017</td>
<td>1,457,017</td>
<td>(66,623)</td>
<td>-4%</td>
</tr>
<tr>
<td><strong>Other Financing Sources (Uses)</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>General Fund Contribution</td>
<td>0</td>
<td>0</td>
<td>1,088,635</td>
<td>975,111</td>
<td>975,111</td>
<td>(113,524)</td>
<td>-10%</td>
</tr>
<tr>
<td>Other Financing Uses</td>
<td>(388,220)</td>
<td>(36,631)</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>(388,220)</td>
<td>(36,631)</td>
<td>1,088,635</td>
<td>975,111</td>
<td>975,111</td>
<td>(113,524)</td>
<td>-10%</td>
</tr>
<tr>
<td><strong>Net Revenues (Expenditures)</strong></td>
<td>(206,186)</td>
<td>(194,494)</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>
<td></td>
</tr>
<tr>
<td>1100 General Fund</td>
<td>206,186</td>
<td>(194,494)</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>206,186</td>
<td>(194,494)</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>
<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>
<td>0.00%</td>
</tr>
</tbody>
</table>

### SIGNIFICANT CHANGES

- The proposed revenue budget for Other Governmental Agencies has increased due to changes in where sales tax is collected state-wide. Proposition 172 (Prop. 172) public safety funds are allocated to counties based on the percentage of statewide tax generated by their county for the prior calendar year. During the COVID-19 pandemic, there was a shift in where sales taxes were generated. Los Angeles, San Francisco, Orange, San Mateo and Alameda Counties, which normally generate the largest percent of sales taxes led the top five counties experiencing decreases during the pandemic. Many rural counties, including Humboldt, fared better than the more urbanized counties.

- The proposed expenditure budget for the Other Charges category is the amount of interest paid each year. As total principal on the debt is reduced the amount of interest paid decreases.

### ADDITIONAL FUNDING REQUESTS

COP has submitted no additional funding requests.

### PERSONNEL

There are no personnel changes.
The General Fund Contingency Reserve budget provides funds to meet unforeseen expenditures in county-wide operating budgets.

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

While state statutes provide that up to 15 percent of the total of all other appropriations can be placed in reserve, the amount historically reserved for the county’s budget has been at a much lower level. In FY 2017-18 the Contingency policy was updated to reflect a contribution equal to 2 percent of General Fund revenues. The proposed contingency amount for FY 2022-23 is more than the policy level minimum in order to prepare for the challenges anticipated this fiscal year from lack of financial information, changes in supply chain and inflationary increases.

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.
The proposed General Fund Contribution and expenditure category for Services and Supplies has increased due to increased financial challenges anticipated in the new fiscal year.

Contingency Reserves has submitted no additional funding requests.

There are no personnel changes.
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.

The allocations are as follows:

- $225,000 for a loan to the McKay Track Community Forest
- $100,000 for the City of Eureka to develop affordable low-income housing (this is a carry forward from prior year)
- $500 for special district benefit assessment on county owned property
- $17,219 for communications expense for administering utilities for General Fund departments
- $36,570 for contributions to veterans’ organizations located in Arcata, Eureka, Ferndale, Fortuna and Garberville
- $45,000 for Local Agency Formation Commission (LAFCo)
- $260,036 for contribution of Proposition 172 sales tax proceeds to independent fire protection districts
- $5,000,000 for a contribution to the General Reserve in order to build fiscal resiliency
- $369,600 for county Library System, (includes base funding of $153,000, $8,000 for the Hoopa Library and the General Fund’s obligation for the County Librarian position of $176,154)
- $1,451,775 for Mental Health
- $641,000 for the Deferred Maintenance Trust Fund
- $673,661 for Public Health
- $3,320,349 for Social Services
- $635,576 for Economic Development, including pledged Equity Grant match for Project Trellis
- $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 Mar. 8, 2016
- $555,000 for the Oak & F Signal (this is a carry forward from the prior year)
- $20,000 contribution to Natural Resources for operational costs that exceed available revenue sources

This program contains the following budget unit:

<table>
<thead>
<tr>
<th>DEPARTMENT HEAD</th>
<th>BUDGET TOTALS</th>
<th>FY 2022-23</th>
</tr>
</thead>
<tbody>
<tr>
<td>Elishia Hayes, County Administrative Officer</td>
<td>Expenditures + Other Financing Uses</td>
<td>$13,353,286</td>
</tr>
<tr>
<td></td>
<td>Revenues + Other Financing Sources</td>
<td>$260,036</td>
</tr>
<tr>
<td></td>
<td>General Fund Contribution</td>
<td>$13,093,250</td>
</tr>
<tr>
<td></td>
<td>Personnel</td>
<td>0.0</td>
</tr>
<tr>
<td></td>
<td>% General Fund Contribution</td>
<td>98%</td>
</tr>
</tbody>
</table>

This program supports the Board of Supervisors’ Strategic Framework by protecting vulnerable populations.
Proposed revenue budget for Other Governmental Agencies has increased due to changes in where sales tax is collected state-wide. Proposition 172 (Prop. 172) public safety funds are allocated to counties based on the percentage of statewide tax generated by their county for the prior calendar year. During the COVID-19 pandemic, there was a shift in where sales taxes were generated. Los Angeles, San Francisco, Orange, San Mateo and Alameda Counties, which normally generate the largest percent of sales taxes led the top five counties experiencing decreases during the pandemic. Many rural counties, including Humboldt, fared better than the more urbanized counties.

The proposed expenditure budget for the Other Financing Uses category has partially increased due to increased contributions to the county's General Reserve from $920,000 in the prior fiscal year to $5 million this year. This is offset by reductions in other contributions.

There are currently no additional funding request that have been submitted that are unfunded.

## Significant Changes

- Proposed revenue budget for Other Governmental Agencies has increased due to changes in where sales tax is collected state-wide. Proposition 172 (Prop. 172) public safety funds are allocated to counties based on the percentage of statewide tax generated by their county for the prior calendar year. During the COVID-19 pandemic, there was a shift in where sales taxes were generated. Los Angeles, San Francisco, Orange, San Mateo and Alameda Counties, which normally generate the largest percent of sales taxes led the top five counties experiencing decreases during the pandemic. Many rural counties, including Humboldt, fared better than the more urbanized counties.

- The proposed expenditure budget for the Other Financing Uses category has partially increased due to increased contributions to the county's General Reserve from $920,000 in the prior fiscal year to $5 million this year. This is offset by reductions in other contributions.

## Additional Funding Requests

There are currently no additional funding request that have been submitted that are unfunded.

## Personnel

There are no personnel changes.
In 1982, pursuant to Government Code Section 76101, the Board of Supervisors established the Criminal Justice Facilities Construction Fund. The revenues in the Criminal Justice Facilities Construction Funds come from a portion of the $2.50 surcharge that is added to every parking penalty imposed by the Superior Court for violations occurring within Humboldt County. The Criminal Justice Facilities Construction Fund can be used for the construction, reconstruction, expansion, improvement, operation, or maintenance of county criminal justice and court facilities, and for improvement of criminal justice automated information systems.

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

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

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

This budget supports the Board of Supervisor’s Strategic Framework by providing for and maintaining infrastructure.
**SIGNIFICANT CHANGES**

- The proposed revenue budget for the Fines, Forfeits and Penalties category has decreased based on prior year trends.

- The proposed revenue budget for the Use of Money and Property category has decreased as interest rates have fallen.

**ADDITIONAL FUNDING REQUESTS**

Criminal Justice Construction has submitted no additional funding requests.

**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 a courtroom building that contains facilities necessary or incidental to the operation of the justice system. When the debt service is retired, any remaining funds will go to the Judicial Council under the terms of the Trial Court Funding Act.

This program contains the following budget units:
- 1420 190 Courthouse Construction COP
- 1420 242 Courthouse Construction

This program supports the Board of Supervisors’ Strategic Framework by providing for and maintaining infrastructure.
The proposed revenue budget for the Fines, Forfeits and Penalties category has decreased based on prior year trends.

The proposed expenditure for Other Charges category has decreased to reflect lower interest expense on borrowings.

Courthouse Construction has submitted no additional funding requests.

There are no personnel changes.
The majority of the county’s revenues are program specific; that is, the revenues received are dedicated for a specific purpose. In contrast, the county’s General Purpose Revenues are the discretionary revenues that the Board of Supervisors controls. Even though General Purpose Revenues comprise only 20 percent of the total county budget, they are the primary source for funding core county departments, such as the Board of Supervisors, Assessor, Treasurer Tax Collector’s Office, Sheriff, District Attorney, and the Agricultural Commissioner/Sealer of Weights and Measures. Additionally, in accordance with maintenance-of-effort requirements for Public Health, Behavioral 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 2022-23 revenues are based on actual expenditures in FY 2020-21. However the county does not currently have an approved cost plan for FY 2021-22 or FY 2022-23. Charges are estimated based FY 2019-20 charges. Not having an approved cost plan for two fiscal years is a continuing challenge in developing a well informed budget.

This program supports the Board of Supervisors’ Strategic Framework by managing our resources to ensure sustainability of services.
The proposed revenue budget for the Taxes category has decreased due to the collapse of the cannabis cultivation market in Humboldt County. The Board of Supervisors temporarily reduced the Measure S Excise Tax by 85% in March, 2022. The tax relief covers tax cultivation year 2021 collected in the second half of FY 2021-22 and the first half of FY 2022-23. Additionally, the Board of supervisors allowed cannabis cultivators to pay their cultivation year taxes from 2020 by September 30, 2022 without penalty. The $4.4 million decrease is partially offset by modest increases in property taxes, sales tax and Transient Occupancy Tax (TOT).

The proposed revenue budget for the Fines, Forfeits and Penalties category has decreased due to the Board of Supervisors decision to allow late payments of the Measure S Excise Tax without penalty or interest.

The General Fund Contribution has decreased due to the overall decrease in General Fund Revenues available for contribution to other programs.
TREASURER-TAX COLLECTOR
Departmental Summary

ELECTED OFFICIAL

Amy Christensen, Interim Treasurer-Tax Collector

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

PROGRAM DISCUSSION BY BUDGET UNIT

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

1100 109 Treasury Expense

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

1100 112 Treasurer-Tax Collector

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

1100 114 Revenue Recovery

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

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

BUDGET TOTALS

FY 2022-23

| Expenditures + Other Financing Uses | $ 1,914,366 |
| Revenues + Other Financing Sources | $ 1,466,366 |
| General Fund Contribution | $ 448,000 |
| Personnel | 10.0 |
| % General Fund Contribution | 23% |

Amy Christensen, Interim Treasurer-Tax Collector

Elected Official

Treasurer-Tax Collector

2022-23 Proposed Budget
## FY 2022-23 Proposed Budget Table

### Treasurer-Tax Collector

#### Revenues

<table>
<thead>
<tr>
<th></th>
<th>2019-20 Actual</th>
<th>2020-21 Actual</th>
<th>2021-22 Adopted</th>
<th>2022-23 Requested</th>
<th>2022-23 Proposed</th>
<th>Increase (Decrease)</th>
<th>% Change</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Taxes</strong></td>
<td>488,847</td>
<td>4,083,606</td>
<td>231,424</td>
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<td>234,380</td>
<td>2,956</td>
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<tr>
<td><strong>Licenses and Permits</strong></td>
<td>68,492</td>
<td>83,202</td>
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<td>75,000</td>
<td>75,000</td>
<td>0</td>
<td>0%</td>
</tr>
<tr>
<td><strong>Fines, Forfeits and Penalties</strong></td>
<td>654</td>
<td>2,954</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0%</td>
</tr>
<tr>
<td><strong>Use of Money and Property</strong></td>
<td>6,415,132</td>
<td>4,645,698</td>
<td>7,000</td>
<td>7,000</td>
<td>7,000</td>
<td>0</td>
<td>0%</td>
</tr>
<tr>
<td><strong>Other Governmental Agencies</strong></td>
<td>1,030,454</td>
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<td>7,000</td>
<td>7,000</td>
<td>0</td>
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<tr>
<td><strong>Charges for Current Services</strong></td>
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<td>957,819</td>
<td>713,086</td>
<td>713,086</td>
<td>11,873</td>
<td>2%</td>
<td></td>
</tr>
<tr>
<td><strong>Other Revenues</strong></td>
<td>74,303</td>
<td>48,404</td>
<td>65,000</td>
<td>40,000</td>
<td>40,000</td>
<td>(25,000)</td>
<td>-38%</td>
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<tr>
<td><strong>Other Financing Sources</strong></td>
<td>10,795</td>
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<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0%</td>
</tr>
<tr>
<td><strong>Other Fund Revenue</strong></td>
<td>(1,246,349)</td>
<td>(926,018)</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0%</td>
</tr>
<tr>
<td><strong>Not Applicable</strong></td>
<td>877</td>
<td>1,300</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0%</td>
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<tr>
<td><strong>Total Revenues</strong></td>
<td>7,777,482</td>
<td>8,950,674</td>
<td>1,079,637</td>
<td>1,069,466</td>
<td>1,069,466</td>
<td>(10,171)</td>
<td>-1%</td>
</tr>
</tbody>
</table>

#### Expenditures

<table>
<thead>
<tr>
<th></th>
<th>2019-20 Actual</th>
<th>2020-21 Actual</th>
<th>2021-22 Adopted</th>
<th>2022-23 Requested</th>
<th>2022-23 Proposed</th>
<th>Increase (Decrease)</th>
<th>% Change</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Salaries &amp; Employee Benefits</strong></td>
<td>1,002,625</td>
<td>885,688</td>
<td>1,138,121</td>
<td>1,138,121</td>
<td>1,138,121</td>
<td>89,439</td>
<td>9%</td>
</tr>
<tr>
<td><strong>Services and Supplies</strong></td>
<td>662,583</td>
<td>670,449</td>
<td>565,406</td>
<td>609,912</td>
<td>609,912</td>
<td>44,506</td>
<td>8%</td>
</tr>
<tr>
<td><strong>Other Charges</strong></td>
<td>178,823</td>
<td>0</td>
<td>166,333</td>
<td>166,333</td>
<td>166,333</td>
<td>2,717</td>
<td>2%</td>
</tr>
<tr>
<td><strong>Fixed Assets</strong></td>
<td>6,174</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0%</td>
</tr>
<tr>
<td><strong>Special Items</strong></td>
<td>0</td>
<td>3,839</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0%</td>
</tr>
<tr>
<td><strong>Other Financing Uses</strong></td>
<td>33,408</td>
<td>23,598</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0%</td>
</tr>
<tr>
<td><strong>Not Applicable</strong></td>
<td>1,609,714</td>
<td>8,007,973</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>3,493,327</td>
<td>9,591,547</td>
<td>1,777,704</td>
<td>1,914,366</td>
<td>1,914,366</td>
<td>136,662</td>
<td>8%</td>
</tr>
</tbody>
</table>

#### Other Financing Sources (Uses)

<table>
<thead>
<tr>
<th></th>
<th>2019-20 Actual</th>
<th>2020-21 Actual</th>
<th>2021-22 Adopted</th>
<th>2022-23 Requested</th>
<th>2022-23 Proposed</th>
<th>Increase (Decrease)</th>
<th>% Change</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Other Financing Sources</strong></td>
<td>1,796,752</td>
<td>696,488</td>
<td>360,000</td>
<td>396,900</td>
<td>396,900</td>
<td>36,900</td>
<td>10%</td>
</tr>
<tr>
<td><strong>General Fund Contribution</strong></td>
<td>0</td>
<td>0</td>
<td>338,067</td>
<td>448,000</td>
<td>448,000</td>
<td>109,933</td>
<td>33%</td>
</tr>
<tr>
<td><strong>Other Financing Uses</strong></td>
<td>(7,834,297)</td>
<td>(1,836,951)</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>(6,037,545)</td>
<td>(1,140,463)</td>
<td>698,067</td>
<td>844,900</td>
<td>844,900</td>
<td>146,833</td>
<td>21%</td>
</tr>
</tbody>
</table>

#### Additional Funding Support

<table>
<thead>
<tr>
<th></th>
<th>2019-20 Actual</th>
<th>2020-21 Actual</th>
<th>2021-22 Adopted</th>
<th>2022-23 Requested</th>
<th>2022-23 Proposed</th>
<th>Increase (Decrease)</th>
<th>% Change</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>1100 General Fund</strong></td>
<td>231,575</td>
<td>(199,709)</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0%</td>
</tr>
<tr>
<td><strong>3105 TRANS Note Pymt Fund-Even/Odd</strong></td>
<td>504,718</td>
<td>(209,256)</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0%</td>
</tr>
<tr>
<td><strong>3140 Redwood National Park In Lieu</strong></td>
<td>(65,695)</td>
<td>(31,985)</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0%</td>
</tr>
<tr>
<td><strong>3141 Timber Yield Tax-State</strong></td>
<td>(99)</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0%</td>
</tr>
<tr>
<td><strong>3142 Natl Wildlife Refuge in Lieu</strong></td>
<td>(26)</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0%</td>
</tr>
<tr>
<td><strong>3165 Unitary Property - $1.00 Fund</strong></td>
<td>2,373</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0%</td>
</tr>
<tr>
<td><strong>3166 Unitary Property-Voted Debt</strong></td>
<td>1,197</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0%</td>
</tr>
<tr>
<td><strong>3170 SB813-Redemption-Accel Taxes</strong></td>
<td>268</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0%</td>
</tr>
<tr>
<td><strong>3171 SB813-Supplemental Roll-Securd</strong></td>
<td>(592,790)</td>
<td>13,511</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0%</td>
</tr>
<tr>
<td><strong>3172 SB813-Supplemental Roll-Unsec</strong></td>
<td>(54,136)</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0%</td>
</tr>
<tr>
<td><strong>3173 Supplemental Roll $1 Rate-Sec</strong></td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0%</td>
</tr>
<tr>
<td><strong>3174 Supplemental Roll $1 Rt-Unsec</strong></td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0%</td>
</tr>
<tr>
<td><strong>3175 Secured Property-$1.00 Fund</strong></td>
<td>(27)</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0%</td>
</tr>
<tr>
<td><strong>3176 Unsecured Property-$1.00 Fund</strong></td>
<td>0</td>
<td>0</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>27,358</td>
<td>(427,439)</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></th>
<th>2019-20 Actual</th>
<th>2020-21 Actual</th>
<th>2021-22 Adopted</th>
<th>2022-23 Requested</th>
<th>2022-23 Proposed</th>
<th>Increase (Decrease)</th>
<th>% Change</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Allocated Positions</strong></td>
<td>12.00</td>
<td>12.00</td>
<td>12.00</td>
<td>10.00</td>
<td>10.00</td>
<td>(2.00)</td>
<td>-17%</td>
</tr>
</tbody>
</table>
FISCAL YEAR 2022-23

TOTAL REVENUES

- Taxes: 37.2%
- Licenses and Permits: 12.2%
- Other Governmental Agencies: 20.7%
- Charges for Current Services: 2.1%
- Other Revenues: <1%
- Other Financing Sources: 3.9%

$1.9 Million

TOTAL EXPENDITURES

- Salaries & Employee Benefits: 59.5%
- Services and Supplies: 31.8%
- Other Charges: 8.7%

$1.9 Million

PERMANENT POSITIONS

- Treasurer-Tax Collector: 8
- Revenue Recovery: 2

EXPENDITURES

- Treasurer-Tax Collector: $428K
- Revenue Recovery: $407K
- Treasury Expense: $1.08M

$1.9 Million
• Provided community-appropriate levels of service by adapting to the changes in billing and collecting of excise taxes directed by the Board of Supervisors. Communicating the changes in real time to cultivators as motions were discussed and passed in a series of board meetings was a challenge staff met while continuing to answer inquiries promptly, with kindness and respect.

• Invested in county employees by sending staff to a valuable in person training on software available when pandemic conditions allowed for safe travel and gathering.

• Provided for and maintained infrastructure by successfully collecting over $170 million in property taxes, excise taxes, Transient Occupancy Taxes and business license fees for the county, school districts and special districts.

• Manage our resources to ensure sustainability of services by exploring the implementation of the Megabyte Property Tax System’s Property Tax Sale Module. Utilizing existing software to its full capacity increases efficiency in the office.

• Facilitate the establishment of local revenue sources to address local needs by utilizing the services of short-term rental monitoring companies who research and identify existing locations not registered or remitting Transient Occupancy Taxes (TOT) as required.

• Provide for and maintain infrastructure by implementation of a new collection software for the Revenue Recovery team. The implementation will require coordination with county IT and the vendor. The implementation will be a challenge but with cooperation and teamwork the long-term benefits will improve and modernize operations in the department.

Excise Tax Collected

Cannabis excise tax collections have increased substantially. The Treasurer Tax Collector’s office managed the collection process without adding any additional staff.
### FY 2022-23 PROPOSED BUDGET TABLE

<table>
<thead>
<tr>
<th></th>
<th>2019-20 Actual</th>
<th>2020-21 Actual</th>
<th>2021-22 Adopted</th>
<th>2022-23 Requested</th>
<th>2022-23 Proposed</th>
<th>Increase (Decrease)</th>
<th>% Change</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenues</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other Revenues</td>
<td>10,030</td>
<td>10,000</td>
<td>10,000</td>
<td>10,000</td>
<td>10,000</td>
<td>0</td>
<td>0%</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td>10,030</td>
<td>10,000</td>
<td>10,000</td>
<td>10,000</td>
<td>10,000</td>
<td>0</td>
<td>0%</td>
</tr>
<tr>
<td><strong>Expenditures</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Salaries &amp; Employee Benefits</td>
<td>145,949</td>
<td>211,589</td>
<td>190,000</td>
<td>225,000</td>
<td>225,000</td>
<td>35,000</td>
<td>18%</td>
</tr>
<tr>
<td>Services and Supplies</td>
<td>149,731</td>
<td>157,600</td>
<td>179,720</td>
<td>181,900</td>
<td>181,900</td>
<td>2,180</td>
<td>1%</td>
</tr>
<tr>
<td>Other Charges</td>
<td>201</td>
<td>0</td>
<td>280</td>
<td>0</td>
<td>0</td>
<td>(280)</td>
<td>-100%</td>
</tr>
<tr>
<td>Fixed Assets</td>
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<td>0</td>
<td>0</td>
<td>0</td>
<td>0%</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td>302,055</td>
<td>369,189</td>
<td>370,000</td>
<td>406,900</td>
<td>406,900</td>
<td>36,900</td>
<td>10%</td>
</tr>
<tr>
<td><strong>Other Financing Sources (Uses)</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other Financing Sources</td>
<td>292,330</td>
<td>358,992</td>
<td>360,000</td>
<td>396,900</td>
<td>396,900</td>
<td>36,900</td>
<td>10%</td>
</tr>
<tr>
<td><strong>Total Other Financing Sources (Uses)</strong></td>
<td>292,330</td>
<td>358,992</td>
<td>360,000</td>
<td>396,900</td>
<td>396,900</td>
<td>36,900</td>
<td>10%</td>
</tr>
<tr>
<td>Net Revenues (Expenditures)</td>
<td>305</td>
<td>(197)</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td><strong>Additional Funding Support</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1100 General Fund</td>
<td>(305)</td>
<td>197</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td><strong>Total Additional Funding Support</strong></td>
<td>(305)</td>
<td>197</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td><strong>Staffing Positions</strong></td>
<td></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>
<td>0.00</td>
</tr>
</tbody>
</table>

### SIGNIFICANT CHANGES

- The proposed revenue budget for the Other Financing Sources category has increased due to a larger transfer from the county interest pool as permitted by Gov code 27013. The funds transferred cover both salaries and overhead expenditures related to time spent servicing the county Treasury.

- The proposed expenditure budget for Salaries & Employee Benefits has increased as the result of additional cost share expenses for increased staff time spent on managing the Treasury function.

### ADDITIONAL FUNDING REQUESTS

Treasury Expense has submitted no additional funding requests.

### PERSONNEL

There are no personnel changes.
The proposed expenditure budget for the Services and Supplies category has increased due to the purchase of the Megabyte Tax Sale Module.

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

**PERSONNEL**

A net decrease of 1.0 FTE is proposed. The Treasurer-Tax Collector has requested a deallocation of 1.0 FTE Revenue Recovery Officer I/II due to reduced staffing needs. Additionally a reallocation of 1.0 FTE Program Coordinator is requested.

**Dealocate**

1.0 Revenue Recovery Officer I/II
2022-23 Proposed Budget

There are no significant changes.

Revenue Recovery has submitted no additional funding requests.

A decrease of 1.0 FTE is proposed. Revenue Recovery has requested a deallocation of 1.0 FTE Sr. Revenue Recovery Officer due to decreased referrals of misdemeanor cases from the Superior Courts.

Deallocate

1.0 Sr. Revenue Recovery Officer