Purpose

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

The duties of the Assessor’s office include:

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

Mission

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

Recommended Budget
The recommended budget for the Assessor’s office for FY 2016-17 is $2,499,492, an increase of $55,711 or two percent from the previous year. The General Fund contribution is $1,956,342, which represents a $73,711 increase from FY 2015-16. The increase is due to the revenue distribution methodology for General Fund departments, which allocated 90 percent of discretionary revenue growth for FY 2016-17.

**Recommended Personnel Allocation**

For the Assessor’s office the total positions recommended for FY 2016-17 are 32.0 FTE with 6 FTE positions frozen. The Assessor’s office continues to review the office’s structure, work flow and assigned duties for the purpose of reorganization.

Changes made in FY 2015-16 include converting all positions at a 37.5 hour work week to a 40 hour work week, giving the workforce already trained and in place more production time. Six staff members opted to remain at 37.5 hours per week, resulting in salary savings.

**Program Discussion**

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

The county General Fund pays for the administration of the property tax system. Since the passage of Senate Bill 2557 in 1990, special districts and cities have reimbursed the county for their proportionate share of this cost. This amount is called the Property Tax Administration Fee (PTAF). Public schools are exempt by state law from paying their proportionate share even though schools receive over 62.6 percent of the property tax revenue generated in Humboldt County. The county receives 5 percent of supplemental roll billings for costs of administering the supplemental program.

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

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

The authority for existence of the Auditor-Controller’s office is California Government Code Sections 24000 and 26880. The Auditor-Controller is the chief financial officer for the county. Government Code Section 26881 provides that the County Auditor-Controller, upon order of the Board of Supervisors, shall prescribe and shall exercise general supervision, including the ability to review departmental and county-wide internal controls over the accounting forms and the method of keeping the accounts of all departments under the control of the Board of Supervisors, and of all districts whose funds are kept in the county treasury.

Mission

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

Recommended Budget

The Auditor-Controller’s recommended budget for FY 2016-17 is $1,377,707, an increase of $36,227 or three percent from the previous year. The General Fund contribution is $1,193,207, which represents a $49,627 increase, or four percent from FY 2015-16. The increase is due to the revenue distribution methodology for General Fund departments, which allocated 90 percent of discretionary revenue growth for FY 2016-17.

The Auditor’s office expects to see a decrease of $15,500 in Auditing and Accounting Fee revenue due to reduced fees to the former Redevelopment Agencies and an increase of $2,500 in Property Tax Administration Fees charged to special districts.
Measure Z Funding Requests

The Auditor-Controller submitted one Measure Z funding request totaling $44,141. This request included the allocation of a 0.5 FTE Senior Fiscal Assistant (M/C) for the payroll department. This request would assist with the increased workload caused by personnel hired as a result of Measure Z funding. This request is also discussed in the Measure Z section found on page B-46.

This Measure Z request is not recommended because it did not receive a priority ranking that allowed it 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.

Recommended Personnel Allocations

For the Auditor-Controller’s office the total positions recommended for FY 2016-17 are 14.10 FTE with 1.10 FTE positions frozen. During FY 2015-16 mid-year review, one frozen Accountant-Auditor I/II position was disallocated and a Senior Accountant-Auditor was allocated.

Program Discussion

Services provided by the Auditor-Controller’s office include, but are not limited to:
- auditing and processing claims for payment; recording revenue received
- processing payroll and related reports and records; accounting for property tax monies and updating and making changes to the property tax rolls
- maintaining the county’s official accounting records and financial system
- complying with state and federal reporting requirements and generally accepted accounting principles
- working with the county’s external auditors to complete several annual audits and to receive several audit reports in a timely manner.

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

Auditor-Controller
1.0

Assistant Auditor-Controller
1.0

PAYROLL
Payroll Manager 1.0
Assistant Payroll Manager 1.0
Sr. Fiscal Assistant 2.5
(0.5 - Frozen)

ACCOUNTS PAYABLE
Sr. Fiscal Assistant
2.0

FRONT DESK/CASH RECEIPTS/DATA ENTRY
Fiscal Assistant I/II
1.0

AUDIT & COST ACCOUNTING
Accountant Auditor I/II
1.0
Sr. Accountant Auditor
2.0

TAX
Sr. Accountant Auditor
1.0
Sr. Fiscal Assistant
0.6 - Frozen
Purpose

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

Recommended Budget

The Board of Supervisors recommended budget for FY 2016-17 is $1,259,645, an increase of $36,707 or approximately three percent from the previous year. The increase is due to the revenue distribution methodology for General Fund departments, which allocated 90 percent of discretionary revenue growth for FY 2016-17.

Additional Funding Requests

The Board of Supervisors submitted one additional funding request totaling $21,000 to fund a half-time extra help position to assist with electronic archiving of agenda records. Funding this request would support the Board’s Strategic Framework, Priorities for New Initiatives by fostering transparent, accessible, welcoming and user friendly services.

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

For the Board of Supervisors office the total positions recommended for FY 2016-17 is 8.00 FTE with no positions frozen. There are no changes from the previous fiscal year.

Program Discussion

This budget provides salary and office expenditures for Humboldt County’s five-member elected legislative body and support staff. The Board helped to guide county policy and budget with the development of the county’s Strategic Framework and on February 3, 2016 adopted Key Goals for FY 2016-17. Readers will see these principles and goals echoed throughout the budget narrative.

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

Organizational Chart:

Board of Supervisors
Elected Officials
5.0

Administrative Support
Manager/Clerk of the Board
1.0

Administrative Assistant / Deputy Clerk of the Board
I/II/III
2.0
The Clerk-Recorder’s Office includes the following budget units:

- 1100 140 Elections
- 1100 271 Clerk-Recorder
- 1310 267 Record Conversion
Organizational Chart:
The Office of Elections conducts federal, state and local elections; provides election related deadlines and information to candidates, agencies and measure proponents; processes candidate nomination documents; distributes election materials; maintains election jurisdiction boundaries; maintains the voter registration roles for the county; receives and maintains copies of campaign reporting and conflict of interest filings; and provides election and related statistics to the California Secretary of State. The Office of Elections is governed by statutes in the California Elections Code and provisions of the Government and Education Codes.

The recommended budget for FY 2016-17 is $1,477,583, a decrease of $153,700 or 10 percent from the prior fiscal year. This decrease is attributed to a reduction in services and supplies as the influx of needs to prepare for an election year begins to subside. This amount includes $95,000 carried forward from FY 2015-16 to assist in relocating the Office of Elections to a new facility. The General Fund contribution is $997,493, plus the one time relocation allocation of $95,000. Funding of $89,000 is recommended for fixed assets; additional detail on the equipment is available in the Capital Expenditures table.
The total positions requested for the Office of Elections are 6.00 with 1.0 FTE position frozen. There are no changes from the previous fiscal year.

**Program Discussion**

The Humboldt County Elections Office strives to ensure that all Humboldt County residents are able to exercise their right to vote; that elections are held in a fair, accurate, and efficient manner; and to provide reliable information and the best possible service to voters, media, and others interested in elections. Year to year, Elections budget can vary drastically based on the number of elections held. Special Elections are often not budgeted, and are historically reimbursed by the state or other entity calling for the special election. Reimbursement by the state is not guaranteed.

This budget unit supports the Board’s Strategic Framework, Core Roles, by enforcing laws and regulations.
Revenues
Taxes 474,151 552,436 520,000 626,000 626,000 106,000
Licenses and Permits 59,513 50,913 50,000 50,000 50,000 0
Charges for Current Services 486,727 485,337 502,000 513,050 513,050 11,050
Other Revenues 173 192 321,570 36,765 36,765 (284,805)
Total Revenues 1,020,564 1,088,878 1,393,570 1,225,815 1,225,815 (167,755)

Expenditures
Salaries & Employee Benefits 694,771 733,771 755,139 775,987 775,987 20,848
Services and Supplies 117,625 101,980 193,635 149,962 149,962 (43,673)
Other Charges 156,963 168,468 182,028 217,423 217,423 35,395
Fixed Assets 0 26,250 254,250 0 0 (254,250)
Total Expenditures 969,359 1,030,469 1,385,052 1,143,372 1,143,372 (241,680)
Net Revenues (Expenditures) 51,205 58,409 8,518 82,443 82,443 73,925

Additional Funding Support
1100 General Fund (51,205) (58,409) (8,518) (82,443) (82,443) (73,925)
Total Additional Funding Support (51,205) (58,409) (8,518) (82,443) (82,443) (73,925)

Staffing Positions
Allocated Positions 11.00 11.00 11.00 11.00 11.00 0.00
Temporary (FTE) 3.00 3.00 3.00 3.00 3.00 0.00
Total Staffing 14.00 14.00 14.00 14.00 14.00 0.00

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

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

Recommended Budget
The Clerk – Recorder’s recommended budget for FY 2016-17 is $1,143,372, a decrease of $241,680 or 21 percent from the previous year. This reduction is because FY 2015-16 had a significant allocation for a fixed asset purchase of a new Clerk-Vital Records system, there are no fixed asset needs in FY 2016-17. The budget contributes $82,443 to the General Fund.

Personnel Allocation Changes
The total positions recommended for Clerk/Recorder are 11.00 with 2.0 FTE position frozen. The Clerk/Recorder’s Office is analyzing the current structure of the office and developing a succession plan for positions being vacated, assessing current work assignments and reassigning
Program Discussion

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

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

Revenues are generated through the collection of recording fees (mandated by state law) and the sale of copies of documents. In this last fiscal year, revenues for recording fees came in close to budget, while documentary transfer tax came in significantly higher than budget. This most likely indicates that property values have increased while document recording volume remained the same.

Additionally, the Recorder’s Office maintains the records of births, deaths and marriages that occur within Humboldt County. Per Health and Safety Code, the Recorder’s Office sells copies of these records and certifies their accuracy. In recent years, it has become increasingly difficult to make these records available to requesting parties while protecting the identities of the individuals from theft and/or fraud. State and federal laws determine who is eligible to request records.

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

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

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

Recommended Budget

This office is in the midst of a record conversion project that will carry forward into the new fiscal year. Any new projects for the 2016-17 FY will be addressed with a supplemental budget request.

Program Discussion

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

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

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

### FY 2016-17 Proposed Budget

<table>
<thead>
<tr>
<th></th>
<th>2013-14 Actual</th>
<th>2014-15 Actual</th>
<th>2015-16 Adjusted</th>
<th>2016-17 Requested</th>
<th>2016-17 Proposed</th>
<th>Increase (Decrease)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenues</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Taxes</td>
<td>50,000</td>
<td>50,000</td>
<td>50,000</td>
<td>50,000</td>
<td>50,000</td>
<td>0</td>
</tr>
<tr>
<td>Operating Revenue &amp; Contribution</td>
<td>2,724,652</td>
<td>2,662,013</td>
<td>3,150,205</td>
<td>3,281,734</td>
<td>3,281,734</td>
<td>131,529</td>
</tr>
<tr>
<td>Licenses and Permits</td>
<td>0</td>
<td>0</td>
<td>100</td>
<td>100</td>
<td>100</td>
<td>0</td>
</tr>
<tr>
<td>Fines, Forfeits and Penalties</td>
<td>12,786</td>
<td>11,718</td>
<td>11,500</td>
<td>11,500</td>
<td>11,500</td>
<td>0</td>
</tr>
<tr>
<td>Use of Money and Property</td>
<td>254</td>
<td>302</td>
<td>250</td>
<td>250</td>
<td>250</td>
<td>0</td>
</tr>
<tr>
<td>Other Governmental Agencies</td>
<td>1,910,425</td>
<td>2,683,778</td>
<td>2,734,576</td>
<td>1,701,169</td>
<td>1,701,169</td>
<td>(1,033,407)</td>
</tr>
<tr>
<td>Charges for Current Services</td>
<td>1,586,523</td>
<td>1,571,496</td>
<td>1,623,912</td>
<td>418,069</td>
<td>418,069</td>
<td>(1,205,443)</td>
</tr>
<tr>
<td>Other Revenues</td>
<td>845,677</td>
<td>993,223</td>
<td>1,451,280</td>
<td>821,476</td>
<td>821,476</td>
<td>(629,804)</td>
</tr>
<tr>
<td>General Fund Contribution</td>
<td>17,219</td>
<td>812,670</td>
<td>121,321</td>
<td>17,321</td>
<td>17,321</td>
<td>(11,273)</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td>7,147,536</td>
<td>8,785,200</td>
<td>9,050,417</td>
<td>6,405,619</td>
<td>6,301,619</td>
<td>(2,783,808)</td>
</tr>
<tr>
<td><strong>Expenditures</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Salaries &amp; Employee Benefits</td>
<td>3,317,005</td>
<td>3,151,567</td>
<td>3,439,412</td>
<td>3,073,549</td>
<td>2,975,184</td>
<td>(464,228)</td>
</tr>
<tr>
<td>Services and Supplies</td>
<td>1,841,939</td>
<td>1,957,504</td>
<td>2,464,653</td>
<td>1,838,430</td>
<td>1,814,430</td>
<td>(650,223)</td>
</tr>
<tr>
<td>Other Charges</td>
<td>3,147,743</td>
<td>4,108,481</td>
<td>4,608,418</td>
<td>3,021,845</td>
<td>2,940,633</td>
<td>(1,667,785)</td>
</tr>
<tr>
<td>Fixed Assets</td>
<td>187,768</td>
<td>530,448</td>
<td>1,112,040</td>
<td>1,143,789</td>
<td>1,003,789</td>
<td>(108,251)</td>
</tr>
<tr>
<td>Intrafund Transfers</td>
<td>(154,744)</td>
<td>(315,068)</td>
<td>(290,903)</td>
<td>(17,362)</td>
<td>(17,362)</td>
<td>273,541</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td>8,339,711</td>
<td>9,432,932</td>
<td>11,333,620</td>
<td>9,060,251</td>
<td>8,716,674</td>
<td>(2,616,946)</td>
</tr>
<tr>
<td><strong>Net Revenues (Expenditures)</strong></td>
<td>(1,192,175)</td>
<td>(647,732)</td>
<td>(2,283,203)</td>
<td>(2,654,632)</td>
<td>(2,415,055)</td>
<td>(131,582)</td>
</tr>
</tbody>
</table>

### Additional Funding Support

<table>
<thead>
<tr>
<th>Fund</th>
<th>2013-14 Actual</th>
<th>2014-15 Actual</th>
<th>2015-16 Adjusted</th>
<th>2016-17 Requested</th>
<th>2016-17 Proposed</th>
<th>Increase (Decrease)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1100 General Fund</td>
<td>1,337,144</td>
<td>1,347,751</td>
<td>1,577,446</td>
<td>1,558,675</td>
<td>1,551,675</td>
<td>(25,771)</td>
</tr>
<tr>
<td>1120 Economic Develop</td>
<td>(2,395)</td>
<td>(189,899)</td>
<td>0</td>
<td>179,577</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>1700 Fish &amp; Game</td>
<td>4,700</td>
<td>921</td>
<td>11,250</td>
<td>6,250</td>
<td>6,250</td>
<td>(5,000)</td>
</tr>
<tr>
<td>3521 Communications</td>
<td>7,973</td>
<td>19,378</td>
<td>0</td>
<td>53,000</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>3550 Information Tech Enterprise</td>
<td>(34,442)</td>
<td>(356,913)</td>
<td>744,735</td>
<td>817,130</td>
<td>817,130</td>
<td>72,395</td>
</tr>
<tr>
<td>3555 Central Services ISF</td>
<td>(62,761)</td>
<td>(132,709)</td>
<td>0</td>
<td>40,000</td>
<td>40,000</td>
<td>40,000</td>
</tr>
<tr>
<td><strong>Total Additional Funding Support</strong></td>
<td>1,250,219</td>
<td>688,529</td>
<td>2,333,431</td>
<td>2,654,632</td>
<td>2,415,055</td>
<td>81,624</td>
</tr>
</tbody>
</table>

### Staffing Positions

<table>
<thead>
<tr>
<th>Position</th>
<th>2013-14</th>
<th>2014-15</th>
<th>2015-16</th>
<th>2016-17</th>
<th>2016-17</th>
<th>2016-17</th>
<th>Increase (Decrease)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Allocated Positions</td>
<td>45.00</td>
<td>44.00</td>
<td>44.00</td>
<td>34.00</td>
<td>34.00</td>
<td>(10.00)</td>
<td></td>
</tr>
<tr>
<td>Temporary (FTE)</td>
<td>0.75</td>
<td>1.50</td>
<td>1.75</td>
<td>1.75</td>
<td>1.75</td>
<td>0.00</td>
<td></td>
</tr>
<tr>
<td><strong>Total Staffing</strong></td>
<td>45.75</td>
<td>45.50</td>
<td>45.75</td>
<td>35.75</td>
<td>35.75</td>
<td>(10.00)</td>
<td></td>
</tr>
</tbody>
</table>
The County Administrative Office (CAO) includes the following budget units:

**Communications**
- 3521 151
  Communications

**County Administrative Office**
- 1100 103
  Management & Budget Team

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

**Economic Development Promotion**
- 1100 181
  Economic Development Promotion

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

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

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

**Purchasing & Disposition**
- 3555 115
  Purchasing & Disposition Team

**Revenue Recovery**
- 1100 114
  Revenue Recovery Team – This budget will be moved to the Treasurer-Tax Collector as of July 1, 2016

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

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

Recommended Budget

The recommended budget for FY 2016-17 is $319,484, a decrease of $90,443 or 22 percent from FY 2015-16. This decrease is due to fewer fixed asset purchases. Fixed asset funding of $150,000 is recommended for upgrades to phone and radio systems; additional detail on the equipment is available in the Capital Expenditure table.

Measure Z Funding Requests

Communications submitted, in conjunction with Information Technology, one Measure Z funding request totaling $53,000 for the purchase of radio system upgrades to replace outdated mountaintop repeaters, as well as an upgrade of backup power at the repeater site to include solar panels. This request is also discussed in the Measure Z section found on page B-46.

This Measure Z request is not recommended because it did not receive a priority ranking that allowed it 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.

Personnel Allocation Changes

For the Communications budget, there are no permanent positions recommended for FY 2016-17.
Program Discussion

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

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

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

Recommended Budget

The recommended budget for FY 2016-17 is $1,108,038 a decrease of $147,968, or 13 percent from the previous year. The decrease is related to a decrease in professional services for consulting services. Additional consulting services were needed in FY 2015-16 due to the potential Marijuana Excise Tax. The General Fund contribution is $1,047,738, which represents a $153,168 decrease from FY 2015-16.

Additional Funding Requests

CAO-MBT submitted three additional funding request totaling $8,800. The requests are outlined as follows:

1. $1,800 to fund a request for the federal legislative advocate Waterman & Associates for a modest three percent annual increase for the next three years. This increase spread over the next three years will total $5,600.

2. $2,000 for federal legislative advocates Waterman & Associates to travel to Humboldt County to conduct face-to-face meetings with the Board of Supervisors and other department heads. This will
ensure that the county’s needs are met in the most efficient and compelling fashion possible.

3. $5,000 to send a staff member to LEAD training in support of the Humboldt21 endeavor and to improve efficiency of Humboldt County government. This funding request is submitted in conjunction with the Probation Department and the Treasurer-Tax Collector for a total request of $15,000.

Request number one has been recommended for funding. The remaining requests are not recommended for funding because they did not achieve a priority level that allowed them to be funded based on limited available financial resources.

**Measure Z Funding Requests**

CAO-MBT submitted three Measure Z funding requests totaling $1,302,855. These request are also discussed in the Measure Z section found on page B-46 and are not included in the table on page B-21. The requests are outlined as follows:

1. $252,855 to provide funding to Blue Lake, Kneeland and Willow Creek Volunteer Fire Departments to address a critical emergency service gap in the Highway 299 corridor between Willow Creek and Blue Lake; and Maple Creek, Butler Valley, Snow Camp, Friday Ridge, Three Creeks, Horse Mountain, Chezem, and Redwood Valley areas.

2. $1,000,000 to pay-down the California Public Employees Retirement System (CalPERS) accrued unfunded liability.

3. $50,000 for the relocation of existing county services to allow for the creation of two new courtrooms in the county courthouse.

Request number one has been recommended for funding. 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.

**Personnel Allocation Changes**

For the CAO-MBT office the total positions recommended for FY 2016-17 are 7.0 FTE with no frozen positions. During FY 2015-16 the Executive Assistant to CAO and Administrative Services Managers positions were disallocated and the Administrative Services Officer position was allocated. In addition, the Administrative Analyst Trainee/I/II/Sr position that was formerly under Revenue Recovery budget was moved to the CAO-MBT budget.

**Program Discussion**

CAO-MBT works to fulfill mandated functions through authentic and supportive collaboration between departments, the Board of Supervisors and external stakeholders. This year’s efforts include:

- Develop an efficient and open budget process that supports fiscal sustainability by creating an efficient and transparent budget document for communication to the public

- Improve internal and external communication by thorough dissemination of information and develop systems for understanding stakeholders’ needs and project management responsibilities

- Create a higher-performing organization by encouraging collaboration while ensuring departments have the tools to produce high-quality work in an efficient manner
• Continue to foster and promote teamwork within the county to create a culture of appreciation that makes the county a great place to live, work and play.

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

The Economic Development Team works to strengthen the economy of Humboldt County. It secures and distributes funding for projects and programs that implement Prosperity 2012: Comprehensive Economic Development Strategy (CEDS).

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

Recommended Budget

The recommended Economic Development budget for FY 2016-17 is $2,114,422, a decrease of $1,361,638 or 40 percent from the previous year. The decrease is due to less available funding for grants through the Headwaters budget (286), administration of several grants being taken over by the Planning Department from the Economic Development budget (275) and the expiration of a grant to assist dislocated workers in the Workforce Investment budget (287).

While the majority of Economic Development’s activities are funded through grant sources, some costs cannot be charged to grants. Costs that are not recoverable under by granting sources are charged to the Economic Development Trust Fund, which is anticipated to run out of funding in the next couple of years.

Additional Funding Requests

Economic Development submitted two additional funding request totaling $179,577. The requests are outlined as follows:

1. $98,365 to fund a request for one Economic Development Specialist position...
to focus on county economic development including the airport. This position became vacant in FY 2015-16 and will be held vacant in FY 2016-17 if additional funding is not provided.

2. $81,212 for Contribution to Headwaters to cover A-87 costs which would free up funding for grant making.

These requests are not recommended for funding because they did not achieve a priority level that allowed them to be funded based on limited available financial resources.

**Personnel Allocation Changes**

For Economic Development the total positions recommended for FY 2016-17 are 5.0 with 1.0 FTE position frozen, there are no changes from the prior fiscal year.

**Program Discussion**

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

- Promoting the growth of export and emerging industry clusters
- Building local capacity for coordinated economic development initiatives
- Obtaining grants and leveraging economic development funds.

The Redwood Coast Targets of Opportunity 2012 Report identifies six fast-growth emerging industries and two base industries that offer the greatest opportunity for county residents, and were adopted as the focus of the county’s CEDS:

- Diversified health care
- Building and systems construction and maintenance
- Specialty food, flowers, and beverages
- Investment support services
- Management and innovation services
- Niche manufacturing
- Forest Products
- Tourism.

**1120 275 Economic Development**

The Economic Development recommended budget for FY 2016-17 is $226,669, a decrease of $683,301 or 75 percent from the previous year. The Economic Development budget is funded primarily by grant funds. The budget’s decrease is due to the Planning Department taking over the administration of several grants.

**1120 286 Headwaters Fund**

The recommended budget for FY 2016-17 for the Headwaters Fund is $414,306, a decrease of $138,463 or 25 percent from FY 2015-16. The decrease is due to two factors: funding available for grants is lower than projected in prior years due to interest rates remaining low, and there were no new grant allocations in FY 2015-16.

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

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

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

- Revolving Loan Fund
- Community Investment Fund
- Grant Fund.

**1120 287 Workforce Investment**

Workforce Investment’s recommended budget for FY 2016-17 is $1,473,447, a decrease of $519,874 or 26 percent from the previous year. The decrease in the budget can be attributed to the expiration of a Dislocated Worker Grant to assist with layoffs in the timber industry.

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

Services provided at The Job Market include:

- For *employers* that enhance their human resources management efficacy, decrease the cost of matching jobs and talent, improve incumbent worker skills to meet industry demand, increases job openings and avert layoffs

- For *workers* and *job seekers* that encourage good matches with employer needs, lifelong learning and technical skills improvement for local industries and employers

- For *dislocated workers* and *long-term unemployed workers* that utilize retraining and re-employment services

- For *at-risk youth*, the county-wide *Step Up for Youth* program helps to increase opportunities for successful employment as adults.

The Economic Development Team supports the Board of Supervisors’ Strategic Framework by supporting business, workforce development, and creation of private-sector jobs.
1100-General Fund
FY 2016-17 Proposed Budget

<table>
<thead>
<tr>
<th></th>
<th>2013-14 Actual</th>
<th>2014-15 Actual</th>
<th>2015-16 Adjusted</th>
<th>2016-17 Requested</th>
<th>2016-17 Proposed</th>
<th>Increase (Decrease)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenues</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Revenues</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</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>
</tr>
<tr>
<td>Services and Supplies</td>
<td>6,537</td>
<td>0</td>
<td>1,500</td>
<td>1,500</td>
<td>1,500</td>
<td>0</td>
</tr>
<tr>
<td>Other Charges</td>
<td>250,609</td>
<td>277,736</td>
<td>304,056</td>
<td>333,508</td>
<td>333,508</td>
<td>29,452</td>
</tr>
<tr>
<td>Fixed Assets</td>
<td>1,472</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>258,618</td>
<td>277,736</td>
<td>305,556</td>
<td>335,008</td>
<td>335,008</td>
<td>29,452</td>
</tr>
<tr>
<td>Net Revenues (Expenditures)</td>
<td>(258,618)</td>
<td>(277,736)</td>
<td>(305,556)</td>
<td>(335,008)</td>
<td>(335,008)</td>
<td>(29,452)</td>
</tr>
<tr>
<td><strong>Additional Funding Support</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1100 General Fund</td>
<td>258,618</td>
<td>277,736</td>
<td>305,556</td>
<td>335,008</td>
<td>335,008</td>
<td>29,452</td>
</tr>
<tr>
<td><strong>Total Additional Funding Support</strong></td>
<td>258,618</td>
<td>277,736</td>
<td>305,556</td>
<td>335,008</td>
<td>335,008</td>
<td>29,452</td>
</tr>
<tr>
<td><strong>Staffing Positions</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Staffing</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>

Purpose

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

Recommended Budget

The total recommended budget and General Fund contribution for FY 2016-17 is $335,008, an increase of $29,452 or approximately nine percent, from the previous year. The FY 2016-17 budget is based on actual TOT received in FY 2014-15 which was $1,588,134. The allocations to RREEL and the HCCVB in FY 2016-17 are $79,407 and $254,101, respectively.

Program Discussion

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

In FY 2007-08 the Humboldt Film & Digital Media Commission (HFDMC), formerly a part of HCCVB, was split off into a separate organization. In 2010 HFDMC became RREEL. The 20 percent TOT allocation was divided between the agencies 16 percent to HCCVB and 4 percent to RREEL. In FY 2013-14 the allocation to RREEL was increased to five percent resulting in a total TOT allocation of 21 percent.

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

The purpose of this budget unit is to function as both the support unit for the Fish and Game Advisory Commission and the funding source for its 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.

Recommended Budget

The total recommended budget for Fish & Game Advisory Commission for FY 2016-17 is $18,000, a decrease of $5,000 or 28 percent, from the previous year. The budget for FY 2016-17 draws $6,250 from the fund balance. While this does not deplete the balance, the commission is seeking a balance between granting the maximum amount each year, and reserving a fund balance to sustain grants through low revenue years.

Program Discussion

Grants are awarded to groups and individuals who submit proposals to the Fish & Game Advisory Commission for projects that will benefit priority county fish and wildlife species.

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

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

This budget unit provides for support of fire suppression services in the Trinidad area and cooperative fire dispatch services for smaller fire districts throughout the county.

Expenditures for the Trinidad area are offset by a Special Assessment District, Community Service Area #4 (CSA #4), for fire services.

Recommended Budget

The recommended budget for FY 2016-17 is $366,673, an increase of $39,751 or 11 percent from the previous year. The General Fund contribution is $168,929, and increase of $97,945. The significant increase in the gap between revenues and expenses is of concern. The recommended budget does not anticipate that costs for CSA #4 fire services will be fully reimbursed from fire assessments.

In FY 2011-12 the state increased the California Department of Forestry and Fire Protection (Cal FIRE, formerly CDF) billing in an effort to fully recoup the cost of providing the service.

The assessments have a cap that cannot exceed the increase in the Consumer Price Index (CPI). These two factors have resulted in the potential for costs for service exceeding assessment revenue.

Program Discussion

Rates for providing fire suppression services in Trinidad and cooperative fire dispatch services are calculated by the Cal FIRE.

In 2003, the citizens residing in CSA#4 voted to increase their fire assessments to pay for increasing Cal FIRE personnel costs. It was anticipated that state labor agreements would be going into effect that would allow Cal FIRE to decrease its costs of providing fire service. This did not happen and costs have continued to increase. The General Fund is covering the difference between the assessments and the fire service costs.

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

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

Recommended Budget

The recommended budget is $4,098,864 an increase of $192,549 or five percent from FY 2015-16. The increase is the net effect of scheduled increases in staff compensation.

Funding of $853,789 is recommended for fixed assets, additional detail is available in the Capital Expenditure table.

Measure Z Funding Requests

IT submitted, in conjunction with Communications, one Measure Z funding request totaling $103,000 to purchase offsite redundant virtual hardware/software to allow IT to perform required ongoing maintenance to law enforcement systems with reduced impact to Sheriff Operations. In addition, $17,000 is requested to provide IT staff with training to have a better knowledge and understanding of law enforcement systems. These projects for FY 2016-17 include: providing a higher-capacity network and real-time network monitoring; phone upgrades in the Courthouse, Planning and Building, Coroner and Elections; increasing reliability of the county’s Internet connection through additional redundancy; One Solution enhancements; and installing a case management system for the Public Defender and District Attorney.
requests are also discussed in the Measure Z section found on page B-46.

This Measure Z request is not recommended because it did not receive a priority ranking that allowed it 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.

**Personnel Allocation Changes**

For the Information Technology Team, the total positions requested are 17.0 with 1.0 FTE requested frozen. 1.0 FTE IT Applications Analyst I/II that was frozen in FY 2015-16 is requested to be funded in FY 2016-17.

**Program Discussion**

IT is a division of the County Administrative Office. IT is responsible for the operation and integrity of the county’s information infrastructure, which includes the network, servers and databases, desktop computers and business applications. IT shares this responsibility with some larger, non-General Fund departments that support a portion of their own departmental infrastructure. In total, the county has over 2,200 personal computers plus printers communicating with 100 servers over a high-speed network connecting 57 county service locations.

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

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

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

Recommended Budget

Purchasing & Disposition Team’s recommended budget for FY 2016-17 is $356,185, a decrease of $105,877 or 30 percent from the previous year. The decrease is due to the one time expenditure during FY 2015-16 of $116,238 for software upgrades. Purchasing charges to Department of Health & Human Services are reduced by 12 percent due to their reduction of purchasing transactions as a result of alternate funding for two of their programs; this reduction of services raises other department charges by three percent.

Personnel Allocation Changes

For Purchasing & Disposition Team, the total positions requested are 4.0 with no frozen positions. In FY 2016-17, 1.0 FTE Fiscal Assistant I/II position will be shared with Information Technology.
The County Counsel Office includes the following budget units:

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

**Purpose**

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

**Mission**

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

County Counsel’s recommended budget for FY 2016-17 is $1,691,454, an increase of $133,973 or nine percent from the previous year. The General Fund contribution is $1,628,454, which is a $130,672 increase from FY 2015-16. The increase is due to the revenue distribution methodology for General Fund departments, which allocated 90 percent of discretionary revenue growth for FY 2016-17, as well as additional Measure Z fund allocations.

Measure Z Funding Requests

County Counsel submitted one Measure Z funding request totaling $40,000 for an allocation to the Code Enforcement Trust Fund to allow the Code Enforcement Unit to more effectively deal with several longstanding violation properties. This request is also discussed in the Measure Z section found on page B-46.

This Measure Z request is not recommended because it did not receive a priority ranking that allowed it 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.

Recommended Personnel Allocations

County Counsel’s total positions recommended for FY 2015-16 are 22.5 with 4.0 FTE positions frozen. There are no changes from the previous fiscal year.

Program Discussion

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

General Services Unit: Legal advice to all county departments and, when requested, provides legal advice to the Grand Jury, the Humboldt First 5 program for children’s welfare, and some special districts. The representation includes, but is not limited to, the trial of conservatorship cases, mental health writs, Riese hearings (determination of capacity of mental health patients to give or withhold informed consent for administration of antipsychotic medication), bail bond forfeitures, jail writs, weapons confiscation filings, pitchess motion defense, personnel hearings, election issues, review of contracts/agreements, review of licenses, review of leases, review of memoranda of understanding, review of Joint Powers Agreements, review of agenda items, review of procedures and protocols, review of guidelines, review of Requests for Proposals, responses to subpoenas, Public Records Act requests, and other legal demands, including writs of mandate and other litigation. This office is in charge of keeping the county code updated and maintaining it online.

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

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

County Counsel’s recommended budget for FY 2016-17 is $1,583,848, an increase of $78,484 or five percent from the previous year. The General Fund contribution is $1,520,848, which is a $75,183 increase from FY 2015-16. The increase is due to the revenue distribution methodology for General
Fund departments, which allocated 90 percent of discretionary revenue growth for FY 2016-17. A total of 21.0 FTE positions are recommended for FY 2016-17, there is no change from the prior year.

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

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

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

Recommended Budget

The recommended budget for County Counsel Measure Z is $107,606, an increase of $55,489 or 52 percent, from FY 2015-16. This increase is due to salary savings experienced in FY 2015-16 while recruiting for the newly allocated Measure Z positions, as well as increases in salary and benefits in FY 2016-17.

Recommended Personnel Allocation

For County Counsel Measure Z, a total of 1.5 FTE positions are recommended for FY 2016-17, there is no change from the prior year. During FY 2015-16 a 0.5 FTE Legal Office Assistant I/II and a 1.0 FTE Code Compliance Officer I/II was allocated.

Program Discussion

The Board of Supervisors has allocated the County Counsel Measure Z funding to ensure the needs of public safety and essential services are met. County Counsel plays a vital role in keeping Humboldt County citizens safe by improving and expanding code enforcement services offered throughout the jurisdiction of Humboldt County.
Organizational Chart:
The Human Resources Department includes the following budget groupings:

### Personnel Services
- 1100 130  Personnel

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

- **Director**
  - **Human Resources**
    - 1.0
    - Budget Unit 130

- **Assistant Director**
  - **Human Resources**
    - 1.0
    - Budget Unit 130

- **Risk Manager**
  - 1.0
  - Budget Unit 359

- **Human Resources Technician I/II**
  - 2.0
  - Budget Unit 130

- **Human Resources Analyst I/II**
  - 2.0
  - Budget Unit 130

- **Human Resources Analyst – Risk I/II**
  - 2.0
  - Budget Unit 359

- **Administrative Services Officer**
  - 1.0
  - Budget Unit 359
Purpose

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

Recommended Personnel Allocation

For Personnel, the total positions recommended are 6.00 FTE, with no frozen positions. There is no change in staffing levels requested from last fiscal year. The Sheriff’s Department has requested a 1.0 FTE Human Resources Technician I/II position on behalf of the Human Resources department (which is included) due to the increased volume of recruitments and services provided as a result of Measure Z funding.

Program Discussion

As administrators of the county’s centralized personnel system, Human Resources provides services which include: recruitment, administration of qualification appraisal examinations, maintenance of employment eligibility lists, administration of in-service personnel transactions, coordination of equal employment opportunity, coordination of the deferred compensation...
programs, employer-employee relations, labor negotiations, compliance with the Americans with Disabilities Act employment section, and maintenance of employee medical leaves and other employee actions. In addition, the department coordinates the grievance and appeals process for all county departments.

Human Resources provide personnel services to all county departments, including 2,149.82 current funded employees (as of April 4, 2016). Human Resources also serves the citizens of Humboldt County, whether it is those seeking employment, or those referring prospective employees.

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

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

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

RM is also responsible for administering the county’s property insurance by filing any claims resulting in a property loss and recovering any loss from the county’s insurer. RM also coordinates claims involving the airports, medical malpractice, faithful performance and crime bond, watercraft, boiler and machinery, and special insurance programs. RM subrogates to recover the costs for damage to county vehicles, equipment, and property caused by a third party. RM is responsible for the county’s Health Insurance Portability and Accountability Act (HIPAA), Americans with Disabilities Act (ADA), and California Occupational Safety and Health Administration (Cal-OSHA) compliance. Additionally, RM provides, develops and monitors state and federal required training programs and skill level improvement workshops.
Recommended Budget

The overall Risk Management recommended budget for FY 2016-17 is $33,935,874, an increase of $3,198,843 or nine percent from the previous year. The increase is primarily due to the increased costs of employee health care insurance. The changes to individual programs are explained below.

Recommended Personnel Allocation

For Risk Management the total positions recommended are 4.00 with no frozen positions. There are no changes from the previous year.

Program Discussion

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

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

Risk Management is a “closed-end” appropriation budget. All costs associated with Risk Management budgets are cost allocated to appropriate county departments as an expense.

The recommended budget for FY 2016-17 is $745,989, a decrease of $35,265 or approximately five percent from FY 2015-16. The decrease is due to a significant savings in A-87 charges.

3522 352 Employee Benefits

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

The recommended budget for FY 2016-17 is $389,791; a decrease of $66,398 or 15 percent. The decrease reflects the change in internal administration of vision services to an external vendor.

3523 353 Workers’ Compensation

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

The recommended budget for FY 2016-17 is $6,229,278, an increase of $481,029 or eight percent, from FY 2015-16. This is primarily the result of increased workers’ compensation and excess insurance costs.
This budget provides funding for claims for damages and lawsuits filed against the county, and also funds any investigative costs or expenses associated with existing or potential claims.

The recommended budget for FY 2016-17 is $2,772,563 increase of $44,661 or two percent, from FY 2015-16. This decrease is the result of a liability policy change in which the policy’s self-insured retention (deductible) was lowered from $500,000 to $100,000. This change initially increased annual premium costs, but has reduced claim costs to the county.

3525 355   Medical Plan

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

The recommended budget for FY 2016-17 is $21,165,632, an increase of $3,004,271 or 17 percent from FY 2015-16. This increase is primarily the result of increased health insurance costs for both current county employees and retirees.

3526 356   Dental Plan

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

The recommended budget for FY 2016-17 is $1,467,040, a decrease of $95,932 or seven percent.

3527 357   Unemployment

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

The recommended budget for FY 2016-17 is $182,089, a decrease of $136,404 or 44 percent. This is a result of reduced charges to departments and reduced claim payments.

3528 358   Purchased Insurance Premiums

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

The recommended budget for FY 2016-17 is $983,492, a decrease of $17,400 or two percent from FY 2015-16. The decreased charges are a consequence of a positive fund balance.
Purpose

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

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

Recommended Budget

The recommended budget for FY 2016-17 is $11,746,124, an increase of $2,982,763 or 34 percent, from the previous year. This increase is due to an increase in anticipated revenue and salary savings while implementing Measure Z. Plus there is an additional $1,062,440 of FY 2015-16 funding rolling forward into FY 2016-17 and funding of $564,228 received in FY 2014-15 that is recommended for use in FY 2016-17. A total of $6,497,808 is being recommended for new funding applications in FY 2016-17, plus $5,248,316 in ongoing expenses from the previous years allocations to the Sheriff, Probation, Department of Health and Human Services, District Attorney and County Counsel.

Program Discussion

Measure Z, a half-cent sales tax set to sunset in 2019, was voted on by the citizens of Humboldt County on November 4, 2014. With an approving vote, Measure Z was put into effect on April 1, 2015. The intent for Measure Z funding is to maintain and improve essential services such as 24-hour patrols, 9-1-1 emergency response, crime investigation and prosecution, drug enforcement and prevention, services for abused children and the mentally ill, rural fire protection, road repairs and other county services.

The Citizens’ Advisory Committee was established to make recommendations to the Board of Supervisors on the expenditure of these funds. A total of 42 applications were received from seven...
county agencies and 21 non-county agencies totaling $12,708,531 in funding requests. The requests are outlined as follows:

1. $55,548 for Affordable Homeless housing Alternatives, Inc. to develop and supervise a safe, legal, transitional sanctuary camp.

2. $63,933 for Affordable Homeless housing Alternatives, Inc. to establish and operate a safe, legal, transitional tiny house village.

3. $55,880 for Affordable Homeless housing Alternatives, Inc. to develop and supervise a safe, legal, transitional safe parking program for one year.

4. $575,000 for Alcohol and Drug Care Services, Inc. for the purchase and remodel of a vacant skilled nursing facility to be converted into a treatment facility.

5. $10,452 for Area 1 Agency on Aging for the Long Term Care Ombudsman program. This program advocates for residents in long-term care settings and investigates allegations of elder abuse and neglect.

6. $9,370 for City Ambulance of Eureka, Inc. to provide every emergency response vehicle in the county with a comprehensive map book created by a professional mapping service.

7. $428,937 for City of Arcata Police Department/Sheriff for two student resource officers and two juvenile probation diversion positions to directly serve K-12th students and families in the north county. Will work collaboratively with the schools to reduce truancy and to keep juveniles out of the juvenile justice system.

8. $77,250 for City of Blue Lake for one half-time Deputy Sheriff.

9. $1,560 for City of Blue Lake for the design, printing and mailing of a public safety educational brochure to city residents and businesses.

10. $459,140 for Eureka Police Department for two police officers, equipment and homeless support services to work with the county’s Mobile Intervention Support Team.

11. $20,200 for City of Ferndale Police Department for dispatch services for the police department.

12. $35,308 for City of Ferndale for public safety radio repeater upgrade to link the Ferndale, Fortuna and Rio Dell police departments, as well as patrol vehicle repeaters.

13. $180,665 for City of Fortuna Police Department for maintaining current Measure Z funding for a police officer assigned to the Drug Task Force, as well as the purchase of 27 hand held digital radios.

14. $73,325 for City of Rio Dell Police Department for one full-time community services officer to support the mission of the city’s law enforcement officers.

15. $33,649 for City of Rio Dell Police Department for maintaining the current Measure Z funding for a part-time clerical position in the city’s police department to support law enforcement, nuisance abatement and code enforcement.

16. $150,634 for City of Trinidad for one full-time deputy sheriff position to provide a dedicated peace officer in the Trinidad area seven days a week.

17. $793,800 for College of the Redwoods for school resource officer protection services and staff, active shooter training and safety workshops, upgrade roads, curbs, parking
lots and purchase and install additional emergency call box phones.

18. $49,940 for County Auditor-Controller for a Senior Fiscal Assistant to assist with the increased workload as a result of Measure Z monies flowing into the county due to additional accounting and reporting duties.

19. $1,000,000 for County Administrative Office to pay-down the California Public Employees Retirement System (CalPERS) accrued unfunded liability.

20. $157,000 for County Administrative Office Information Technology for enhanced technology and communications equipment and software to support county public safety

21. $50,000 for County Administrative Office to relocate county services to allow for the creation of two new courtrooms in the existing county courthouse.

22. $252,855 for County Administrative Office on behalf of public safety for critical emergency response services in areas that are outside of existing fire service district boundaries, such as along the Highway 299 corridor.

23. $40,000 for County Counsel for a one-time allocation of funding for code enforcement abatements on parcels where the owner is either unwilling or unable to clear the violation themselves.

24. $26,588 for District Attorney for the purchase of a vehicle and mileage cost for a Measure Z investigator position.

25. $2,231,397 for Fire Chiefs’ Association for equipment such as used fire engines, kits to build metal structures, personal protective equipment and fire hose. Dispatch services and efforts to improve sustainability and equity in how emergency services are supported in the county.

26. $51,570 for Fortuna Union High School for one full time campus supervisor for the main Fortuna High School campus to investigate crimes, protect victims and provide a safer environment.

27. $20,000 for Humboldt Area Center for Harm Reduction for peer outreach program to promote improved public health and safety through the exchange, collection and disposal of used syringes, overdose medication, education, support and peer to peer communication with substance users.

28. $10,000 for Humboldt Animal Rescue Team for expand services to care for and find homes for more animals.

29. $19,500 for Humboldt Spay/Neuter Network to offer free rabies vaccines and free spay of female pit bulls.

30. $40,000 for Humboldt Waste Management Authority for the expansion and augmentation to cover the costs associated with clean up by waiving disposal fees for illegal dumped solid waste.

31. $109,238 for K’ima:w Medical Center for equipment for the ambulances such as life monitors and defibrillators.

32. $324,408 for K’ima:w Medical Center for the continuation of ambulance service in the Willow Creek Service area.

33. $629,722 for Public Defender for increased staffing levels in the Public Defender offices to correspond to staffing increases from Measure Z in the Sheriff, District Attorney and Probation departments.

34. $43,346 for Public Defender for elimination of the Alternate Counsel’s office.
35. $2,500,000 for County Public Works to provide funding for chip sealing and slurry sealing of county roads to prevent pavement failures and insure safer driving surfaces.

36. $50,000 for County Public Works for identification and removal of non-hazardous and hazardous waste dumped on county property.

37. $7,000 for County Public Works to train additional staff for mandated Aircraft Rescue and Fire Fighting services required for commercial service at ACV.

38. $140,000 for County Public Works to provide funding for the portion of FAA mandated Aircraft Rescue and Fire Fighting services required for commercial service at ACV that is not covered by TSA.

39. $300,000 for County Public Works to complete improvements to the Arcata Veterans Hall, including electrical upgrades and accessibility improvements.

40. $130,000 for County Public Works for radar speed feedback signs and pedestrian countdown signals.

41. $25,000 for Redwood Acres for Emergency Facility Use Plan for evaluation of the potential use of the fairgrounds during and after a regional emergency.

42. $1,261,316 for Sheriff for four deputy sheriffs, one correctional lieutenant, one community services officer, one animal control officer and funding for overtime. Purchase a four 4-WD patrol vehicles and one rescue/recovery vehicle.

43. $215,000 for Yurok Tribe Department of Public Safety for support of the upriver volunteer fire department including equipment, training, staff and environmental clean-up.

Full funding is recommended for items 5, 8, 10, 13, 15, 22, 24, 30, 32, 34, 37 and 38. In order to provide funding to the most applicants as possible, partial funding is recommended for items 7, 12, 16, 25, 33, 35, 36 and 42. The remaining Measure Z request 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.

**Personnel Allocation Changes**

The total recommended positions requested are 64.5 FTE with no frozen positions. This is an increase of 9.00 FTE from FY 2015-16.

**1100 197 Measure Z Contribution Other**

The recommended budget for Measure Z Contribution is $3,638,869, an increase of $381,916 or 12 percent, from the previous year. This increase is due to savings in FY 2015-16 being rolled forward and an increase in the anticipated revenues.

This budget unit contains the allocations for all non-county agencies who have been awarded Measure Z funding. For FY 2016-17, 21 agencies submitted a total of 27 applications totaling $6,323,619.

**1100 889 General Purpose Revenue Measure Z**

The recommended budget for General Purpose Revenue Measure Z is $10,197,200, an increase of $782,182 or nine percent, from FY 2015-16. This increase is due to an anticipate increase in sales tax revenue.
**Measure Z**

**1100 292 Public Defender Measure Z**

The recommended budget for Public Defender Measure Z is $204,393. The total positions recommended for FY 2016-17 is 2.0 FTE. This includes 1.0 FTE Legal Office Assistant I/II and 1.0 FTE Deputy Public Defender. This is the first year the Public Defender’s office has received a Measure Z allocation.

**1100 293 DHHS Measure Z**

The recommended budget for DHHS Measure Z is $532,926, a decrease of $20,801 or four percent, from FY 2015-16. For DHHS Measure Z the total positions recommended for FY 2016-17 is 7.0 FTE. During FY 2015-16 2.0 FTE Substance Abuse Counselor I/II, 1.0 FTE Community Health Outreach Worker I/II, 2.0 FTE Mental Health Case Manager I and 2.0 FTE Mental Health Clinician I/II were allocated. There will be no changes from the previous fiscal year.

**1100 295 District Attorney Measure Z**

The recommended budget for District Attorney Measure Z is $1,098,644, an increase of $466,087 or 42 percent, from the adjusted FY 2015-16 budget. This increase is due to higher projected salary costs caused by the delay in hiring Measure Z staff during last fiscal year. These salary savings from FY 2015-16 have been redistributed to other Measure Z requests.

For District Attorney Measure Z the total positions recommended for FY 2016-17 is 11.0 FTE. There will be no changes from the previous fiscal year.

**1100 296 Probation Measure Z**

The recommended budget for Probation Measure Z is $524,334, an increase of $273,276 or 52 percent, from the adjusted FY 2015-16 budget. This increase is due to higher projected salary costs caused by the delay in hiring Measure Z staff during last fiscal year. These salary savings from FY 2015-16 have been redistributed to other Measure Z requests.

For Probation Measure Z the total positions recommended for FY 2016-17 is 6.0 FTE. There will be no changes from the previous fiscal year.

**1100 297 Sheriff Measure Z**

The recommended budget for Sheriff Measure Z is $3,982,352, an increase of $1,622,436 or 41 percent, from FY 2015-16. This increase is due to the lag experienced in hiring Measure Z staff, as well as an additional Measure Z funding request for FY 2016-17 that is recommended.

For Sheriff Measure Z the total positions recommended for FY 2016-17 is 37.0 FTE. This is an increase of 7.0 FTE from the previous fiscal year. 1.0 FTE Community Services Officer, 4.0 FTE Deputy Sheriff, 1.0 FTE Correctional Lieutenant and 1.0 FTE Animal Control Officer allocation is recommended.

**1100 298 Public Works Measure Z**

The recommended budget for Public Works Measure Z is $1,657,000, an increase of $483 or less than one percent, from FY 2015-16.

For Public Works Measure Z the total positions recommended for FY 2016-17 is 0.0 FTE. There will be no changes from the previous fiscal year.

**1100 299 County Counsel Measure Z**

The recommended budget for County Counsel Measure Z is $107,606, an increase of $55,489 or 52 percent, from FY 2015-16. This increase is due to salary savings experienced in FY 2015-16 while recruiting for the newly allocated Measure Z positions, as well as increases in salary and benefits in FY 2016-17. For County Counsel Measure Z the total positions recommended for FY 2016-17 are 1.5 FTE. There is no change from the prior year.
Certificates of Participation-Payments (1100 190)

1100-General Fund
FY 2016-17 Proposed Budget

<table>
<thead>
<tr>
<th>Revenues</th>
<th>2013-14 Actual</th>
<th>2014-15 Actual</th>
<th>2015-16 Adjusted</th>
<th>2016-17 Requested</th>
<th>2016-17 Proposed</th>
<th>Increase (Decrease)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other Governmental Agencies</td>
<td>343,785</td>
<td>364,381</td>
<td>383,404</td>
<td>400,489</td>
<td>400,489</td>
<td>17,085</td>
</tr>
<tr>
<td>Total Revenues</td>
<td>343,785</td>
<td>364,381</td>
<td>383,404</td>
<td>400,489</td>
<td>400,489</td>
<td>17,085</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Expenditures</th>
<th>2013-14 Actual</th>
<th>2014-15 Actual</th>
<th>2015-16 Adjusted</th>
<th>2016-17 Requested</th>
<th>2016-17 Proposed</th>
<th>Increase (Decrease)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Other Charges</td>
<td>1,377,342</td>
<td>1,397,868</td>
<td>1,389,348</td>
<td>1,394,329</td>
<td>1,394,329</td>
<td>4,981</td>
</tr>
<tr>
<td>Total Expenditures</td>
<td>1,377,342</td>
<td>1,397,868</td>
<td>1,389,348</td>
<td>1,394,329</td>
<td>1,394,329</td>
<td>4,981</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Net Revenues (Expenditures)</th>
<th>(1,033,557)</th>
<th>(1,033,487)</th>
<th>(1,005,944)</th>
<th>(993,840)</th>
<th>(993,840)</th>
<th>12,104</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Additional Funding Support</th>
<th>2013-14 Actual</th>
<th>2014-15 Actual</th>
<th>2015-16 Adjusted</th>
<th>2016-17 Requested</th>
<th>2016-17 Proposed</th>
<th>Increase (Decrease)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1100 General Fund</td>
<td>1,033,557</td>
<td>1,033,487</td>
<td>1,005,944</td>
<td>993,840</td>
<td>993,840</td>
<td>(12,104)</td>
</tr>
<tr>
<td>Total Additional Funding Support</td>
<td>1,033,557</td>
<td>1,033,487</td>
<td>1,005,944</td>
<td>993,840</td>
<td>993,840</td>
<td>(12,104)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Staffing Positions</th>
<th>2013-14</th>
<th>2014-15</th>
<th>2015-16</th>
<th>2016-17</th>
<th>2016-17</th>
<th>Increase (Decrease)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Staffing</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>

Purpose

This budget includes debt service payments on Certificates of Participation (COP) issued to finance the Library, Jail Phases I and II, the Regional Juvenile Facility, the Animal Shelter, Juvenile Hall, earthquake repairs and airport hangars.

Recommended Budget

The recommended budget for FY 2016-17 is $1,394,329, an increase of $4,981 or less than one percent from the previous year. The General Fund contribution is $993,840, which represents a $12,104 decrease from FY 2015-16.

The overall budget is increasing due to higher COP payments, and the General Fund contribution is also decreasing because the Proposition 172 allocation increased for FY 2016-17.

Program Discussion

This budget funds long-term debt payments on the County’s capital improvement projects. The budget of $1,394,329 includes funding in the following amounts:

- $65,671 1994 Library Project
- $259,924 1994 Jail Phase I Project
- $42,100 1996 Regional Juvenile Center Project
- $104,289 1996 Jail Phase I Project
- $127,156 1996 Jail Phase II Project
- $172,896 1996 Jail Phase II Public Safety Project
- $273,636 2004 Animal Shelter Project
- $179,796 2012 Earthquake Repairs
- $168,861 2012 Juvenile Hall

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 $53,635 paid toward the Library debt service; the above amount represents that portion allocated to the General Fund. The 1996 COP financed modifications to Jail Phase I resulting from the decision to construct the second phase of the Jail, the Jail Phase II project, and the Juvenile Regional Facility. A portion of this debt service payment, $400,489, is paid from sales taxes dedicated to public safety purposes.

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

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

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

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

Recommended Budget

A Contingency Reserve of $1,680,851 is being recommended for FY 2016-17 based on other funding needs in the General Fund. This is an increase of $436,189 or 35 percent from the FY 2015-16 adopted contingency amount of $1,244,662. Throughout FY 2015-16 the Contingencies budget was increased by $1,812,440 after budget adoption due to available fund balance.

Program Discussion

The Reserve for Contingencies budget is for unanticipated requirements occurring in all county operations during the fiscal year. While state statutes provide that up to 15 percent of the total of all other appropriations can be placed in reserve, the amount historically reserved for the county’s budget has been at a much lower level. The recommended contingency amount for FY 2016-17 represents one percent of the total General Fund revenues. The proposed $1,680,851 contingency reserve is far less than the six percent target in the Board policy on Contingencies and Reserves. While the current contingency level is very low, it is consistent with recent recommendations based on funding availability.

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

This budget unit supports the Board’s Strategic Framework, Priorities for New Initiatives by managing resources to ensure sustainability of services.
Contributions to Other Funds (1100 199)

Purpose

This budget provides for various allocations and required contributions of General Fund money to support specific programs that operate out of other funds or outside agencies.

Recommended Budget

The recommended budget for FY 2016-17 is $5,881,389, a decrease of $2,495,474 from the previous year. The General Fund contribution is $5,664,556 for FY 2016-17.

The recommended budget also includes a contribution to the General Reserve in the amount of $750,000, an increase of $350,000 from fiscal year 2015-16. Funding for this contribution to the General Reserve comes from available fund balance. This budget has previously included a contribution to the Liability Fund, however this fund now has a positive balance. It is being recommended that these funds be retained in the General Fund. This positive fund balance is attributed to the prior year’s contributions as well as a CSAC-EIA reimbursement and overestimation in excess coverage premiums.

Program Discussion

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

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

The allocations are as follows:

- $60,000 for a loan to the McKay Tract Community Forest (and increase of $10,000)
- $500 for special district benefit assessment on County owned property (no change from previous fiscal year)
- $17,219 for communications expense for administering utilities for General Fund departments (no change from the previous fiscal year)
Contributions to Other Funds (1100 199)

- $33,891 for contributions to veterans’ organizations located in Arcata, Eureka, Ferndale, Fortuna, Garberville, McKinleyville, and Rio Dell (no change from the previous fiscal year)

- $36,566 for Local Agency Formation Commission (includes an increase of $822)

- $216,833 for contribution of Proposition 172 sales tax proceeds to independent fire protection districts (increase of $5,271 from the previous fiscal year)

- $750,000 for contribution to General Reserve (an increase of $350,000 from the previous fiscal year)

- $313,221 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 $143,739; an overall increase of $1,050 from the previous fiscal year)

- $394,899 for Mental Health (includes funding for services to the Jail and Jail Mental Health; no change from the prior fiscal year)

- $64,250 for Deferred Maintenance Trust Fund (a decrease of $50,000 from the previous fiscal year)

- $673,661 for Public Health (includes base funding of $591,126 plus $65,000 for tobacco education, no change from the previous fiscal year)

- $3,320,349 for Social Services (no change from the previous fiscal year)
Purpose

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

Recommended Budget

The recommended budget for FY 2016-17 is $309,720. There is no change from the previous fiscal year.

Program Discussion

In 1982, pursuant to California Government Code Section 76100, the Board of Supervisors established the Courthouse Construction Fund.

The revenues in the Courthouse Construction fund come from a portion of the $2.50 surcharge that is dedicated to the Criminal Justice Facilities Construction Fund.

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

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

When the debt service is retired, any remaining funds will go to the Judicial Council under the terms of the Trial Court Funding Act.

This budget group supports the Board’s Strategic Framework, Core Roles by providing for and maintaining infrastructure.
1410 - Criminal Justice Construction
FY 2016-17 Proposed Budget

<table>
<thead>
<tr>
<th>Revenues</th>
<th>2013-14 Actual</th>
<th>2014-15 Actual</th>
<th>2015-16 Adjusted</th>
<th>2016-17 Requested</th>
<th>2016-17 Proposed</th>
<th>Increase (Decrease)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fines, Forfeits and Penalties</td>
<td>288,106</td>
<td>297,514</td>
<td>267,000</td>
<td>263,100</td>
<td>263,100</td>
<td>(3,900)</td>
</tr>
<tr>
<td>Use of Money and Property</td>
<td>13,347</td>
<td>17,847</td>
<td>14,500</td>
<td>14,800</td>
<td>14,800</td>
<td>300</td>
</tr>
<tr>
<td>Other Revenues</td>
<td>0</td>
<td>15,284</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Total Revenues</td>
<td>301,453</td>
<td>330,645</td>
<td>281,500</td>
<td>277,900</td>
<td>277,900</td>
<td>(3,600)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Expenditures</th>
<th>2013-14</th>
<th>2014-15</th>
<th>2015-16</th>
<th>2016-17</th>
<th>2016-17</th>
<th>Increase (Decrease)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Other Charges</td>
<td>118,467</td>
<td>215,896</td>
<td>1,352,946</td>
<td>127,289</td>
<td>127,289</td>
<td>(1,225,657)</td>
</tr>
<tr>
<td>Total Expenditures</td>
<td>118,467</td>
<td>215,896</td>
<td>1,352,946</td>
<td>127,289</td>
<td>127,289</td>
<td>(1,225,657)</td>
</tr>
<tr>
<td>Net Revenues (Expenditures)</td>
<td>182,986</td>
<td>114,749</td>
<td>(1,071,446)</td>
<td>150,611</td>
<td>150,611</td>
<td>1,222,057</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Additional Funding Support</th>
<th>2013-14</th>
<th>2014-15</th>
<th>2015-16</th>
<th>2016-17</th>
<th>2016-17</th>
<th>Increase (Decrease)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1410 Criminal Justice Construction</td>
<td>(182,986)</td>
<td>(114,749)</td>
<td>1,071,446</td>
<td>(150,611)</td>
<td>(150,611)</td>
<td>(1,222,057)</td>
</tr>
<tr>
<td>Total Additional Funding Support</td>
<td>(182,986)</td>
<td>(114,749)</td>
<td>1,071,446</td>
<td>(150,611)</td>
<td>(150,611)</td>
<td>(1,222,057)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Staffing Positions</th>
<th>Total Staffing</th>
<th>2013-14</th>
<th>2014-15</th>
<th>2015-16</th>
<th>2016-17</th>
<th>2016-17</th>
<th>Increase (Decrease)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1410 - Criminal Justice Construction FY 2016-17 Proposed Budget</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></td>
</tr>
</tbody>
</table>

**Purpose**

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

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

**Recommended Budget**

The recommended budget for FY 2016-17 is $127,289, a decrease of $1,225,657 or 90 percent from the previous year. This is primarily due to funding not being received for the Adult Criminal Justice Facilities and new Juvenile Facility construction projects.

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.

1410-190 Criminal Justice COP

The expenditures of $113,289 in this budget unit represent the Criminal Justice Facilities Construction Fund’s contribution to the COP payments associated with the Jail and Juvenile Regional Facility Construction projects (see COP Payments 1100 190 for more details).

1410-242 Criminal Justice Construction

The total amount promised for the new Juvenile Facility is $890,000. The funds are transferred as expended with the remaining balance being rolled forward into the next budget year. No expenditures are anticipated or budgeted in FY 2016-17. No funds will be appropriated until all other funding sources have been exhausted.

In FY 2015-16 this budget included an appropriation of $348,000 for the required cash match for the Adult Criminal Justice Facilities (SB 1022) funding to finance an addition to the Humboldt County Jail. The county did not receive the SB1022 award. In FY 2015-16 the county received the SB863 award for construction of the Correction Resource Center. Funding for the local match portion of the Correction Resource Center was identified using 2011 Public Safety Realignment and funding from the 2016 Finance Plan. $14,000 of Criminal Justice Construction funds is recommended in FY 2016-17 for subdividing of the gravel lot that will house the new Correction Resource Center this is needed to receive the SB863 funding.

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

This budget unit is comprised of a variety of revenues that are deposited into the county’s General Fund, the county’s primary source of discretionary revenue.

Recommended Budget

The recommended budget for FY 2016-17 is $54,885,248 of discretionary revenue. This total represents an increase of $2,500,276, or five percent, from the previous year. This increase is primarily due to additional secured taxes of $1.2 million, additional teeter revenue $500,000, A-87 increases of $667,000 and the insurance refund of $358,483. In FY 2015-16, Measure Z revenues were included in this budget. In an effort to ensure the utmost level of transparency, those funds have been moved to budget unit 889, contained in the Measure Z section beginning on page B-46.

Program Discussion

The majority of the county’s revenues are program-specific; that is, the revenues received are dedicated for a specific purpose. In contrast, the county’s General Purpose Revenues are the discretionary revenues over which the Board of Supervisors has control. 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 itself, the Assessor, the Treasurer-Tax Collector’s Office, the Sheriff, the District Attorney, and the Agricultural Commissioner/Sealer of Weights and Measures. In addition, a significant portion of General Fund revenue is contributed to the Department of Health and Human Services, in accordance with maintenance-of-effort requirements for Public Health, Mental Health, and Social Services programs.

The General Purpose Revenues budget unit collects revenues from a variety of sources, including property taxes, sales tax and transient occupancy...
(hotel/motel) tax; interest on investments; reimbursements from the state and federal governments; and A-87 charges to other County funds. A-87 charges are reimbursements to the General Fund for providing centralized services (such as accounting, building maintenance, and personnel services) to other funds. They are named after the number of the federal circular that regulates how the charges are computed. A-87 reimbursements are charged two years in arrears, so FY 2016-17 revenues are based on actual expenditures in FY 2014-15.

Based on information from the 2016 Five Year Financial Forecast, property taxes are projected to increase by two percent for FY 2016-17. Base sales tax is estimated to increase by $217,694, or four percent. Timber yield taxes are expected to decrease by $50,000 or ten percent from FY 2015-16.

This budget unit supports the Board’s Strategic Framework, Priorities for New Initiatives by managing resources to ensure sustainability of services.
The Treasurer-Tax Collector’s Office includes the following budget units:

**Treasurer-Tax Collector**
- 1100 109 Treasury Expense
- 1100 112 Treasurer Tax Collector

**Revenue Recovery**
- 1100 114 Revenue Recovery Team
Organizational Chart:
1100-General Fund
FY 2016-17 Proposed Budget

<table>
<thead>
<tr>
<th>Revenues</th>
<th>2013-14 Actual</th>
<th>2014-15 Adjusted</th>
<th>2015-16 Requested</th>
<th>2016-17 Proposed</th>
<th>Increase (Decrease)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Taxes</td>
<td>207,227</td>
<td>215,918</td>
<td>201,216</td>
<td>207,216</td>
<td>6,000</td>
</tr>
<tr>
<td>Licenses and Permits</td>
<td>64,542</td>
<td>64,473</td>
<td>63,000</td>
<td>63,500</td>
<td>500</td>
</tr>
<tr>
<td>Charges for Current Services</td>
<td>293,730</td>
<td>254,322</td>
<td>246,164</td>
<td>253,019</td>
<td>6,855</td>
</tr>
<tr>
<td>Other Revenues</td>
<td>279,935</td>
<td>317,579</td>
<td>328,001</td>
<td>324,834</td>
<td>24,834</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td><strong>845,434</strong></td>
<td><strong>852,292</strong></td>
<td><strong>838,381</strong></td>
<td><strong>848,569</strong></td>
<td><strong>10,188</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Expenditures</th>
<th>2013-14 Actual</th>
<th>2014-15 Adjusted</th>
<th>2015-16 Requested</th>
<th>2016-17 Proposed</th>
<th>Increase (Decrease)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries &amp; Employee Benefits</td>
<td>510,053</td>
<td>550,230</td>
<td>565,964</td>
<td>551,149</td>
<td>551,149 (14,815)</td>
</tr>
<tr>
<td>Services and Supplies</td>
<td>274,938</td>
<td>321,505</td>
<td>337,156</td>
<td>352,238</td>
<td>347,238 10,082</td>
</tr>
<tr>
<td>Other Charges</td>
<td>216,420</td>
<td>224,466</td>
<td>245,501</td>
<td>264,790</td>
<td>264,790 19,289</td>
</tr>
<tr>
<td>Fixed Assets</td>
<td>51,214</td>
<td>0</td>
<td>17,750</td>
<td>19,925</td>
<td>19,925 2,175</td>
</tr>
<tr>
<td>Intrafund Transfers</td>
<td>(4,122)</td>
<td>(9,439)</td>
<td>(6,000)</td>
<td>0</td>
<td>0 6,000</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td><strong>1,048,503</strong></td>
<td><strong>1,086,762</strong></td>
<td><strong>1,160,371</strong></td>
<td><strong>1,188,102</strong></td>
<td><strong>1,183,102</strong> 22,731</td>
</tr>
</tbody>
</table>

| Net Revenues (Expenditures) | (203,069) | (234,470) | (321,990) | (339,533) | (334,533) 12,543 |

<table>
<thead>
<tr>
<th>Additional Funding Support</th>
<th>2016-17 Proposed</th>
<th>1100 General Fund</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Total Additional Funding Support</strong></td>
<td><strong>203,069</strong></td>
<td><strong>234,470</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Staffing Positions</th>
<th>2016-17 Proposed</th>
</tr>
</thead>
<tbody>
<tr>
<td>Allocated Positions</td>
<td>8.00</td>
</tr>
<tr>
<td>Temporary (FTE)</td>
<td>1.00</td>
</tr>
<tr>
<td><strong>Total Staffing</strong></td>
<td><strong>9.00</strong></td>
</tr>
</tbody>
</table>

**Purpose**

The Treasurer-Tax Collector’s office provides county-wide services not only to other county departments but also other local government agencies not under the control of the county Board of Supervisors. The Treasurer-Tax Collector Budget (1100 112) performs collections for all taxing agencies including the county, cities, school districts and various special districts.

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

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

**Recommended Budget**

The Treasurer-Tax Collector’s overall recommended budget for FY 2016-17 is $1,183,102, an increase of $22,731 or two percent, from the previous year. Revenue estimates in the budget are made using prior year collections and due to an increase in late fees received near the end of the fiscal year revenues were increased accordingly. Funding of $19,925 is recommended for fixed assets for office equipment; additional detail on the equipment is available in the Capital Expenditure table.
Additional Funding Requests

Treasurer-Tax Collector submitted one additional funding request totaling $5,000 to send an additional staff member to LEAD training in support of the Humboldt21 endeavor and to improve efficiency of Humboldt County government. This funding request is submitted in conjunction with the Probation Department and the CAO-MBT for a total request of $15,000.

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

Personnel Allocation Changes

For the Treasurer-Tax Collector for FY 2016-17 the total positions requested are 8.00 FTE with no frozen positions. There are no changes from the previous fiscal year.

Program Discussion

Treasurer-Tax Collector’s responsibilities include servicing taxpayers, title companies, and realtors, various governmental agencies including the State of California, the county, school districts, special districts, cities, commissions and other local government entities.
Tax collection staff is responsible for secured and unsecured property and Transient Occupancy Tax (TOT) collections, the Tourism Business Improvement District (TBID) assessments, and the processing of all business license applications and renewals.

The state and local government entities, including the county, rely heavily on property tax revenue to finance their programs. To provide this tax revenue on a timely basis throughout the year the county has entered into agreements with taxing agencies to pay them 100% of the tax levy through the Teeter Plan, even though all taxes have not yet been collected.

This increases the importance to the county that delinquent taxes are collected as it has already paid out the amount of taxes billed for the year.

Per California Revenue and Taxation codes, the county then adds delinquent penalties and interest to the tax payment owed until it is received. The county General Fund receives roughly 16 percent of every property tax dollar collected. Of the remaining 84 percent, the state receives 63 percent for education, leaving only 21 percent for all other local government entities; including county roads, county library, special districts, and cities in the county.

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

On May 10, 2016, the Board of Supervisors elected to move the Revenue Recovery budget unit from the County Administrative Office, placing it under the Treasurer-Tax Collector’s office. This is effective July 1, 2016. Under the provisions of Penal Code Section 1463.007, the Revenue Recovery Team operates a Comprehensive Collection Program to collect court ordered debt for the Superior Court of Humboldt County. In addition, Revenue Recovery serves as the collection agent for county departments.

Recommended Budget

The recommended Revenue Recovery budget for FY 2016-17 is $1,011,272, a decrease of $156,500 or 15 percent from the previous year. The decrease is primarily due to participation in the Statewide Traffic Tickets/Infraction Amnesty Program, Senate Bill 85 caused a reduction in allowable administration fees. The Amnesty Program requires additional processes which resulted in a decrease in collection efforts and a decrease in revenue collected. The budget contributes $37,666 to the General Fund.

Personnel Allocation Changes

For Revenue Recovery Team, the total positions requested are 9.00 FTE with no frozen positions. This reflects a reduction of 1.0 FTE as the Senior Administrative Analyst position has been moved back to CAO-MBT budget 103.
Program Discussion

Revenue Recovery’s primary function of collecting delinquent court-ordered fines, fees and victim restitution comprises approximately 74 percent of its business. The remaining 26 percent is the collection work done for other county departments such as Animal Control, Sheriff’s parking and the Library. Revenue Recovery attempts to collect payment in full, however many accounts are managed on monthly payment plans. When necessary, Revenue Recovery utilizes resources such as the State Employment Development Department for employment information, the California Franchise Tax Board’s tax intercept program to intercept tax refunds, the Franchise Tax Board’s court ordered debt program, as well as an outside collection agency. Other collection tools include requests to Humboldt County Superior Court for Department of Motor Vehicle license holds, abstract recording, wage garnishments, third party levies and small claims court.

At the end of each month, total collections are distributed to specific funds for various departments, programs and providers of service. Revenue Recovery remits collected victim restitution payments directly to crime victims. Revenue Recovery meets the criteria of a comprehensive court collection program as detailed in Penal Code Section 1463.007. This allows a cost of collection offset, which is the primary means of funding the efforts of the Revenue Recovery team.

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